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annual
report
1997



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In memory of



Mabel M. Anderson

Born February 23, 1905

Died December 6, 1997

Mabel M. Anderson will be fondly remembered by the people whose lives she touched. Mrs. Anderson, (as I was supposed to call her six hours a day throughout the 1966-1967 school year), was a dedicated and capable school teacher. For 38 years between 1923 and 1967, she taught in Webster schools, taking a six-year hiatus when her sons George and Duane were born. She had the unique experience of teaching three generations of three Webster families. Many of her former students continued meaningful relationships as they became adults. When she retired as principal of the Central School in 1967 she had taught three of her four grandchildren in the first grade.

Her life was deeply intertwined with education. She was a member of the Webster School Board, N.H. Retired Teachers Association, National Retired Teachers Association and the Webster Central School Building Committee.

Her community involvement and service went beyond teaching: she was Town Auditor, part of the Old Meeting House Scholarship Committee, member of the Town History Committee and a diligent worker on the Bicentennial Quilt. She was proud to be a part of the Women's Union. A 50 year member of the Daniel Webster Grange, her thoughtful, kind ways led her to many more long-term friendships.

The 1997 Town Report is dedicated to Mabel M. Anderson with the loving memories of her long life that will be deeply ingrained in the hearts and minds of her family, former students and countless friends.

—Written by her Grandson Dean Anderson

TOWN OFFICERS

Moderator	HAROLD W. JANEWAY
Selectmen	ROBERT F. DROWN, SR., Chairman
DAVID M. BATCHELDER	DAVID A. RICHARDSON
Administrative Assistant	BARBARA J. MOCK
Secretary	JUDITH M. JONES
Town Clerk	BARBARA HOCHREIN
Deputy Town Clerk	SUSAN JOYAL
Tax Collector	MADELEINE L. ROBERTS
Deputy Tax Collector	KAREN R. KING
Treasurer	LINDA McFARLAND
Road Agent	ADAM E. MOCK
Police Department	STEVE H. FAER, Chief
MARK VARNEY, Corporal*	STEVAN SIMKINS, Officer
TED KOSIKOWSKI, Officer	PETER H. SHEPHARD, Lieutenant
JOHN WESCOTT, Officer	CAROL CARON, Officer
STANLEY J. ANDREWSKI, III, Officer	
Fire Department	PAUL W. WELCOME, Fire Chief and Fire Warden
MICHAEL ARPINO, Deputy Fire Chief	DANIEL ST. CYR, Captain
Building Inspector	EDWIN H. PIPER
Deputy Building Inspector	SCOTT PIPER**
Supervisors of Checklist	PATRICIA E. INMAN
JANE MILLON	JANET ST. CYR
Trustees of Trust Funds	BARBARA J. MOCK
JANICE F. DAWE	JUDITH M. JONES
Library Trustees	JANICE F. DAWE
SANDRA STARKEY	ANNE HOLLAND
Librarian	CATHRYN CLARK-DAWE

Cemetery Commission
BRENDA SILVER

PATRICIA E. INMAN, Chairman
RONALD FROST

Planning Board
EUGENE A. BLAKE*
HUBERT SCOTT, JR.
CLIFFORD BROKER
TEDDY GOSINSKI, Alternate**

NANCY N. VAN LOAN, Chairman
DAVID A RICHARDSON, Selectman Member
WILLIAM INMAN
BRUCE LANTMAN, Alternate

Board of Adjustment
JUDITH RIGGS
PAUL W. WELCOME
SUSAN ROBERTS, Alternate

MARTIN BENDER, Chairman
STEVE E. MANNING, Secretary
RICHARD CUMMINGS
RAY KIMBALL, Alternate

Conservation Commission
KAREN CZAJKOWSKI
RICHARD LEHMANN

BETSY JANEWAY, Chairman
CHRISTINE LIVINGSTON
WILLIAM BIRD
DAVID RICHARDSON

Parks Commission
GEORGE LITTLE
BRENDA SILVER

GLEN BLANCHETTE, Chairman
ROBERT PEARSON, III
JAMES HOLLAND

Welfare Officer

BARBARA CHELLIS

Health Officer

P. NICHOLAS VAN LOAN

Sanitary Landfill Committee

MICHAEL P. BOREK
EDWARD HUGHES
WILLIAM BIRD

Civil Defense Director

PAUL W. WELCOME

Old Home Day Committee
CATHY YOUNG, Secretary
BARBARA HOCHREIN, Treasurer

NORMANDIE BLAKE, President
SANDRA CREIGHTON, Vice President

Members-Board of Directors-Franklin Visiting Nurses' Assoc.

NANCY VAN LOAN*
MARY R. WESCOTT**

STEPHEN BATCHELDER*
AVIS V. ROY**

*Resigned **Appointed

**THE STATE OF NEW HAMPSHIRE
TOWN WARRANT – 1998**

THE POLLS WILL BE OPEN FROM 10:00 A.M. TO 7:00 P.M. TO ACT ON
ARTICLES 1, 2, 3, 4, 5, 6, and 7.

To the Inhabitants of the Town of Webster in the County of Merrimack in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Webster on Tuesday, the 10th day of March, next at 10:00 of the clock in the forenoon, to act upon the following subjects.

1. To choose all necessary Town Officers for the year ensuing. (By Ballot)
2. "Shall we adopt the August 1 prior to the setting of the tax rate as the date for filing for an elderly exemption from the property tax?" (By Ballot)
3. To vote on the following to be added to the definition under Article II of the Zoning Amendment as proposed by the Planning Board:

Under Article II Definitions change the following: (Page 2) – Change:

TRAILER. The following shall be considered a trailer. – To:

RECREATIONAL VEHICLE. The following shall be considered a recreational vehicle.

Change: – **RESIDENCE.** A dwelling or manufactured housing unit at least 800 square feet. – To:

RESIDENCE. A dwelling unit of at least 800 square feet or a manufactured housing unit.

Add the following definition to Article II: (Page 2)

SEASONAL DWELLING. A dwelling consisting of less than 800 square feet.

Change:

- (4) **Travel Trailer.** A vehicular portable structure built on a chassis, designed as a temporary dwelling for travel, recreation and vacation, having body width not exceeding 8'6" and a body length not exceeding 32 feet. Any travel trailer exceeding 32 feet in length shall be considered a mobile home. – To:
- (4) **Travel Trailer.** Any vehicular portable structure built on a chassis, designed as a temporary dwelling for travel, recreation and vacation. (By Ballot)
4. To vote on the following amendment under **Article III Uses Permitted:** (page 3) as proposed by the Planning Board: – Change:
5. It shall be unlawful for any person to utilize a trailer on a temporary basis who does not possess a permit from the Board of Selectmen. A permit is not required for the storing or parking of a trailer during periods of non-use on the premises of the owner. No permit shall be issued for any period greater than 30 days per calendar year. A permit is not required for the use of a trailer in a State and locally approved campground. – To:

5. It shall be unlawful for any person to utilize a recreational vehicle on a temporary basis who does not possess a permit from the Board of Selectmen. A permit is not required for the storing or parking of a recreational vehicle during periods of non-use on the premises of the owner. No permit shall be issued for any period greater than 90 days per calendar year. A permit is not required for the use of a recreational vehicle in a State and locally approved campground. (By Ballot)

5. To vote on the following to be added to **Article V**: (Page 8) of the Zoning Ordinance as proposed by the Planning Board:

7. **SEASONAL DWELLING.** A dwelling consisting of less than 800 square feet may be permitted by special exception provided that:

- A. It shall be used for recreational purposes such as hunting or camping only and not as a residence.
- B. It shall be inhabited no more than 90 days in a calendar year.
- C. It shall comply with all applicable setbacks and lot size requirements.
- D. It shall meet all relevant life safety and sanitary codes.
- E. A permit shall only be issued to the owner of the lot. (By Ballot)

6. To vote on the following amendment to 3. **FLOOD PLAIN DEVELOPMENT** (Pages 12 & 13): – **Change:**

“Manufactured Home” means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For floodplain management purposes the term “manufactured home” includes park trailers, travel trailers, and other similar vehicles placed on site for greater than 180 days. – **To:**

“Manufactured Home” means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundations when connected to the required utilities.

7. To vote on the following amendment to 3. **Flood Plain Development Item VIII** as proposed by the Planning Board (Page 17): – **Change:**

- c. recreational vehicles placed on sites within Zones A1-30, AH, and AE shall either (i) be on the site for fewer than 180 consecutive days (ii) be fully licensed and ready for highway use, or (iii) meet all standards of Section 60.3 (b) (1) of the National Flood Insurance Program Regulations and the elevation and anchoring requirements for “manufactured homes” in paragraph (c) (6) of Section 60.3. – **To:**
- c. recreational vehicles placed on sites within Zones A1-30, AH, and AE shall either (i) be on the site for fewer than 90 consecutive days (ii) be fully licensed and ready for highway use, or (iii) meet all standards of Section 60.3 (b) (1) of the National Flood Insurance Program Regulations and the elevation and anchoring requirements for “manufactured homes” in paragraph (c) (6) of Section 60.3. (By Ballot)

**BUSINESS MEETING WILL BE HELD AT THE TOWN HALL ON
SATURDAY, MARCH 14, 1998 AT 10:00 A.M.
TO ACT UPON THE FOLLOWING SUBJECTS:**

8. To see if the Town will vote to prohibit in the Town of Webster, NH the treatment, storage, disposal, and/or land application of municipal sewage sludge containing heavy metals, pathogens, parasites and hazardous organic chemicals; and the treatment, storage, disposal, and/or land application of industrial paper mill sludge containing cyanide, dioxins, furans, acids and other toxic substances. This ordinance shall not apply to any facility owned and/or operated by the Town of Webster for the disposal of septage generated within the Town of Webster, NH. (By Petition)

9. To see if the Town will vote to establish a Board of Selectpersons consisting of five (5) members, as opposed to three (3), to hold office under the same terms as is currently applicable in Webster. There will be no increase in costs as the current budgeted salary shall be split five ways as opposed to three; if passed to become effective in March, 1999. (By Petition)

10. To see if the Town will vote for the Office of Selectmen to be open five days a week, Monday through Friday. This change would not increase costs in any way. Present Selectmen's Office hours: Monday, Wednesday and Friday 9:00 A.M. to 12:00 noon – 1:00 P.M. to 4:00 P.M. Preferred Selectmen's Office hours: Monday, Tuesday, Wednesday, Thursday and Friday 9:00 A.M. to 12:00 noon – 1:00 P.M. to 4:00 P.M. (By Petition)

11. To see if the Town will vote to establish a committee to mediate disputes between the Board of Selectpersons and the Police Department. This committee will consist of five (5) individuals from the Town of Webster who are selected in the following manner:

- 2 each by Board of Selectpersons
- 2 each by Police Chief
- 1 Mutually agreed on by both the Board and the Police Chief

and if passed to become effective in March, 1999. (By Petition)

12. To see if the Town will vote to appropriate money to purchase cell phones for the Police Department. (By Petition)

13. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for police firearms and to raise and appropriate the sum of \$3,000. to be placed in this fund and to designate the Selectmen and the Police Chief as agents to expend. The Selectmen recommend this appropriation. (Majority vote required)

14. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of tax maps and to raise and appropriate the sum of \$5,000. to be placed in this fund. The Selectmen recommend this article. (Majority vote required)

15. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for bridge improvements and to raise and appropriate the sum of \$5,000. to be placed in this fund. The Selectmen recommend this article. (Majority vote required)

16. To see if the Town will vote to raise and appropriate the sum of \$10,000. to be added to the Fire Station Capital Reserve Fund previously established and to designate

the Selectmen and the Fire Chief as agents to expend. The Selectmen recommend this article. (Majority vote required)

17. To see if the Town will vote to raise and appropriate the sum of \$21,500. to be added to the following previously established Capital Reserve Funds: (Majority vote required)

Cemetery Improvements	\$ 3,000.
Fire Truck	15,000.
Medical Equipment	2,500.
Office Equipment	500.
Town Hall	500.

The Selectmen recommend this article. (Majority vote required)

18. To see if the Town will vote to raise and appropriate the sum of \$222,645. for General Government:

Executive	\$13,500.
Election, Registration & Vital Statistics	14,050.
Financial Administration	70,600.
Revaluation of Property	6,000.
Legal Expenses	61,150.
Personnel Administration	11,212.
Planning & Zoning	5,433.
General Government Building	14,000.
Cemeteries	7,200.
Insurance	17,000.
Other General Government (Contingency Fund)	2,500.

The Selectmen recommend this article.

19. To see if the Town will vote to raise and appropriate the sum of \$109,321. for Public Safety:

Police	\$74,000.
Ambulance	3,000.
Fire	26,571.
Fire - Medical	4,200.
Building Inspection	1,000.
Emergency Management	50.
School Lights and E911 Expenses	500.

The Selectmen recommend this article.

20. To see if the Town will vote to raise and appropriate the sum of \$149,000. for Highways and Streets. The Selectmen recommend this article.

21. To see if the Town will vote to raise and appropriate the sum of \$2,000. for Corn Hill Road improvements. The Selectmen recommend this article.

22. To see if the Town will vote to raise and appropriate the sum of \$10,000. for Pond Hill Road improvements. The Selectmen recommend this article.

23. To see if the Town will vote to raise and appropriate the sum of \$24,000. for sealing. The Selectmen recommend this article.

24. To see if the Town will vote to raise and appropriate the sum of \$65,000. for Clothespin Bridge Road improvements. This is a Special Warrant Article. The Selectmen recommend this article.

25. To see if the Town will vote to raise and appropriate the sum of \$121,258. for Webster's share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station. The Selectmen recommend this article.

26. To see if the Town will vote to raise and appropriate the sum of \$31,256. for the following:

Health Department	\$ 200.
Franklin Visiting Nurse Association	2,388.
Welfare Department	6,850.
Community Action Program	3,143.
Parks & Recreation	500.
Youth Sports Program	1,975.
Library	13,000.
Patriotic Purposes - Old Home Day	2,850.
Conservation Commission	350.

The Selectmen recommend this article.

27. To see if the Town will vote to raise and appropriate the sum of \$29,140. for Debt Service:

Principal - Long Term Bond	\$20,000.
Interest - Long Term Bond	4,140.
Interest - Tax Anticipation Notes	5,000.

The Selectmen recommend this article.

28. To see if the Town will vote to raise and appropriate the sum of \$1,255. for the purchase of voting booths. The Selectmen recommend this article.

29. To see if the Town will vote to raise and appropriate the sum of \$375. for the purchase of computer software. The Selectmen recommend this article.

30. To see if the Town will vote to raise and appropriate the sum of \$25,560. for fire equipment. The Selectmen recommend this article.

31. To see if the Town will vote to raise and appropriate the sum of \$970. for medical equipment. The Selectmen recommend this article.

32. To see if the Town will vote to raise and appropriate the sum of \$2,300. for a new phone system. The Selectmen recommend this article.

33. To see if the Town will vote to raise and appropriate the sum of \$25,458. for a new police cruiser, radio, light bar, and related equipment and authorize the withdrawal of \$19,540 and interest on date of withdrawal with the balance to be raised by taxation. The Selectmen recommend this article.

34. To see if the Town will vote to raise and appropriate the sum of \$21,822. for a generator for the Town Hall. This is a Special Warrant Article. The Selectmen recommend this article.

35. To see if the Town will vote to raise and appropriate the sum of \$1,600. for a dry hydrant at the Webster/Boscawen Townline. The Selectmen recommend this article.

36. To see if the Town will vote to raise and appropriate the sum of \$1,575. for fence and gate at the Park. The Selectmen recommend this article.

37. To see if the Town will vote to raise and appropriate the sum of \$2,000. for lighting at the soccer field. The Selectmen recommend this article.

38. To see if the Town will vote to require that, except for vehicle purchases, all capital outlay/improvement expenditures over \$10,000. not put out to bid be noted in the Town Report with an explanation by the Selectmen as to why the expenditure was not put out to bid. The Selectmen recommend this article.

39. To see if the Town will vote to adopt the provisions of RSA 202-A:4-d providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority the library trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose, provided, however, that no acceptance of personal property by the library trustees shall be deemed to bind the town or the library trustees to raise, appropriate or expend any public funds for the operation, maintenance, repair or replacement of such personal property.

40. To see if the Town will vote to authorize the Board of Selectmen to accept gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.

41. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the town for any public purpose, pursuant to RSA 31:95-e. The Selectmen must hold a public hearing before accepting such gifts, and the acceptance shall not bind the town to raise, appropriate, or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property.

42. To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes.

43. To see if the Town will authorize the Selectmen to sell, trade or dispose of any surplus equipment, vehicles or items which are available or become available during the year, at an amount or in a way they determine to be in the best interest of the Town.

44. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 10th day of February, in the year of our Lord nineteen hundred and ninety-eight.

ROBERT F. DROWN, SR.
DAVID M. BATCHELDER
DAVID A. RICHARDSON
Selectmen of Webster

A true copy of Warrant – Attest:

ROBERT F. DROWN, SR.
DAVID M. BATCHELDER
DAVID A. RICHARDSON
Selectmen of Webster

1998 BUDGET OF THE TOWN OF WEBSTER

Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 1998 to December 31, 1998

PURPOSE OF APPROPRIATIONS	W.A. No.	Appropriations	Actual	Appropriations
		Prior Year	Expenditures Prior Year	Ensuing Fiscal Year (Recommended)
GENERAL GOVERNMENT				
Executive	18	\$ 8,300.	\$ 8,113.	\$ 13,500.
Election, Registration & Vital Statistics	18	11,150.	12,203.	14,050.
Financial Administration	18	66,600.	64,534.	70,600.
Revaluation of Property	18	6,000.	5,557.	6,000.
Legal Expense	18	10,700.	19,538.	61,150.
Personnel Administration	18	18,781.	14,211.	11,212.
Planning & Zoning	18	4,900.	4,240.	5,433.
General Government Buildings	18	13,600.	11,490.	14,000.
Cemeteries	18	6,900.	6,674.	7,200.
Insurance	18	18,600.	14,885.	17,000.
Other General Government	18	2,500.	3,500.	2,500.
PUBLIC SAFETY				
Police	19	69,925.	70,740.	74,000.
Ambulance	19	4,000.	3,000.	3,000.
Fire (Includes Medical)	19	30,933.	26,453.	30,771.
Building Inspection	19	1,000.	600.	1,000.
Emergency Management	19	50.	0.	50.
Other Public Safety	19	575.	315.	500.
HIGHWAYS AND STREETS				
Admin., Highways & Streets	20	149,190.	149,374.	149,000.
Other	21-23	84,000.	70,189.	36,000.
SANITATION				
Solid Waste Disposal	25	105,810.	103,822.	121,258.
HEALTH				
Administration	26	200.	200.	200.
Health Agencies – VNA	26	2,353.	2,353.	2,388.
WELFARE				
Administration	26	850.	850.	850.
CAP	26	2,858.	2,858.	3,143.
Vendor Payments & Other	26	6,000.	1,150.	6,000.

CULTURE & RECREATION

Parks & Recreation	26	2,750.	2,519.	2,475.
Library	26	13,000.	13,000.	13,000.
Patriotic Purposes	26	2,100.	1,858.	2,850.

CONSERVATION

Administration & Purchases	26	150.	150.	150.
Other Conservation	26	200.	0.	200.

DEBT SERVICE**Long Term Bonds & Notes:**

Principal	27	20,000.	20,000.	20,000.
Interest	27	5,520.	5,520.	4,140.
Interest on TANs	27	6,000.	3,412.	5,000.

CAPITAL OUTLAY

Mach., Veh. & Equip.	28-33	59,125.	53,304.	55,918.
Buildings		9,200.	7,697.	
Improv. Other Than Bldgs.	35-37	10,600.	11,051.	5,175.

OPERATING TRANSFERS OUT

To Capital Reserve Fund	13-17	29,500.	29,500.	44,500.
Subtotal		783,920.	744,860.	804,213.

SPECIAL WARRANT ARTICLES

Clothespin Bridge Road	24			65,000.
Generator	34			21,822.

TOTAL		\$783,920.	\$744,860.	\$891,035.
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Estimated Revenue Prior Year	Actual Revenue Prior Year	Estimated Revenue Ensuing Year
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SOURCE OF REVENUE**TAXES**

Land Use Change Taxes	\$ 2,705.	\$ 4,055.	\$ 0.
Yield Taxes	17,000.	17,590.	17,000.
Payment in Lieu of Taxes	3,948.	4,079.	4,079.
Interest & Penalties on Delinq. Taxes	28,000.	34,842.	30,000.

LICENSES, PERMITS & FEES

Business Licenses & Permits	75.	75.	75.
Motor Vehicle Permit Fees	140,000.	160,291.	150,000.
Building Permits	500.	668.	500.
Other Licenses, Permits & Fees	1,500.	4,023.	1,500.

FROM STATE

Shared Revenue	22,315.	22,315.	20,000.
Highway Block Grant	47,677.	47,677.	46,545.
State & Federal Forest Land Reimb.	0.	788.	0.
Flood Control Reimbursement	15,034.	15,198.	15,034.
Other (Including Railroad Tax)	3,660.	4,360.	3,600.

CHARGES FOR SERVICES

Income from Departments	21,000.	23,329.	21,000.
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MISCELLANEOUS REVENUES

Sale of Municipal Property	1,825.	14,273.	500.
Interest on Investments	14,000.	19,215.	15,000.
Other	29,000.	40,871.	4,000.

INTERFUND OPERATING TRANSFERS IN

Capital Reserve Fund	7,000.	5,510.	19,540.
Trust & Agency Funds	1,310.	1,310.	1,310.

OTHER FINANCING SOURCES

Fund Balance (Surplus) to			
Reduce Taxes	82,454.	82,454.	67,897.

TOTAL REVENUES	\$439,003.	\$502,923.	\$417,580.
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TOTAL APPROPRIATIONS RECOMMENDED			\$891,035.
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Less: Amount of Estimated Revenues & Credits			\$417,580.
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Estimated Amount of Taxes To Be Raised			\$473,455.
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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Webster
Webster, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Webster as of and for the year ended December 31, 1997 as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Town of Webster has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Webster, as of December 31, 1997, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of Town of Webster taken as a whole. The combining and individual fund financial statements listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Webster. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Plodzik & Sanderson Professional Association

January 20, 1998

**INDEPENDENT AUDITOR'S COMMUNICATION OF
REPORTABLE CONDITIONS AND OTHER MATTERS**

To the Members of the
Board of Selectmen
Town of Webster
Webster, New Hampshire

In planning and performing our audit of the Town of Webster for the year ended December 31, 1997, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork. One area discussed was a review of departmental procedures relative to invoice processing to insure that the bookkeeper is receiving invoices timely, in order that the Town's internal financial reports are up-to-date and accurate.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

**PLODZIK & SANDERSON
PROFESSIONAL ASSOCIATION**

January 20, 1998

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. *Financial Reporting Entity*

The Town of Webster, New Hampshire is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Webster (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. *Basis of Presentation - Fund Accounting*

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Public Library
Conservation Commission

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Fund

Trusts

Expendable Trust Funds

Town Trusts

Capital Reserve

Agency Fund

Developers' Performance Bond

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain such a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

C. Measurement Focus/Basis of Accounting

Governmental, Expendable Trust and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when due.

All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their

expenses are recognized when they are incurred (flow of economic resources measurement focus).

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and Public Library Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 1997, \$82,454 of the beginning General Fund fund balance was applied for this purpose.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Amounts recorded as budgetary expenditures in the Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Expendable Trust Funds (Exhibit B) as follows:

<u>Expenditures and Other Financing Uses</u>	
Per Exhibit C (Budgetary Basis)	\$ 2,318,608
<u>Adjustment</u>	
<u>Basis Difference</u>	
Encumbrances - December 31, 1996	10,015
Encumbrances - December 31, 1997	(21,821)
Per Exhibit B (GAAP Basis)	<u>\$ 2,306,802</u>

*E. Assets, Liabilities and Fund Equity**Cash and Investments*

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

State statutes authorize the Treasurer, with the approval of the selectmen, to invest excess funds in obligations of the United States government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, including Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks except mutual funds unless the mutual funds are registered with the Securities and Exchange Commission, qualified for sale in the State of New Hampshire in accordance with the New Hampshire uniform securities act of the New Hampshire Secretary of State's office, and have in their prospectus a stated investment policy which is consistent with the investment policy adopted by the Trustees of Trust Funds in accordance with RSA 35:9. The Trustees may also invest trust funds in New Hampshire credit unions and in the public deposit investment pool established pursuant to RSA 383:22. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds.

The Town does participate in the New Hampshire Public Deposit Investment Pool. Based on GASB Statement No. 3, investments with the Pool are considered to be unclassified. At this time, the Pool's investments are limited to short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire municipal obligations, certificates of deposit from AI/PI-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements and reverse overnight repurchase agreements with primary dealers or dealer banks.

The Trustees of Trust Funds file annual reports with the New Hampshire Attorney General.

Investments are stated at cost or, in the case of donated investments, at the market value of the date of bequest or receipt.

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. Management has, through a comparison of historical data, recognized a reserve of \$15,000, representing potential abatements of property taxes receivable.

The National Council on Governmental Accounting (NCGA), Interpretation 3, *Revenue Recognition - Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "60-day rule" is allowed in unusual circumstances. The Town has consistently recorded the property tax revenue when levied without deferral in accordance with the "60-day rule." Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception and therefore Level 4 GAAP compliance may be reached. Level 4 includes "widely recognized and prevalent practices."

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Interest on investments is recorded as revenue in the year earned.

Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Account Group.

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

F. Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are pre-

sented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental fund had an excess of expenditures over appropriations for the year ended December 31, 1997:

<u>Special Revenue Fund</u>	
Public Library	<u>\$8,226</u>

Overexpenditures occurred primarily due to the failure to gross budget and include the expenditure of library funds from miscellaneous sources of revenue.

NOTE 3 - ASSETS

A. *Cash and Equivalents*

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

Category 1 Includes deposits that are insured (Federal Depository Insurance).

Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

Category 3 Includes deposits that are uninsured and uncollateralized.

	Category			Total Bank Carrying Balance Value	
	1	2	3		
<i>Cash</i>					
Bank Deposits	<u>\$55,790</u>	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$ 55,790</u>	<u>\$ 63,984</u>
<i>Cash Equivalents</i>					
Money Market held by					
Prudential Securities				29,373	29,373
Repurchase Agreements				<u>540,213</u>	<u>540,213</u>
<i>Total Cash Equivalents</i>				<u>569,586</u>	<u>569,586</u>
<i>Total Cash and Cash Equivalents</i>				<u>\$ 625,376</u>	<u>\$633,570</u>

Repurchase Agreements

Included in the Town's cash equivalents at December 31, 1997, were short-term investments in repurchase agreements issued by a local banking institution. Under these agreements, the Town will be repaid principal plus interest on a specified date which is subsequent to year end. The agreement is guaranteed/collateralized with securities held by the banking institution which exceed the amount of the agreement. To the extent that the banking institution may default on its commitment to these obligations, the Town is at risk of economic loss. Management considers this exposure to be minimal. At December 31, 1997, the Town held investments in repurchase agreements as follows:

Amount	Interest Rate	Maturity Date	Collateral Pledged	
			Underlying Securities	Market Value
<u>\$540,213</u>	5.34%	01/01/98	FHLB	<u>\$260,000</u>
			FHLB SC	<u>\$246,000</u>

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

Category 1 Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

Category 2 Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

Category 3 Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

	1	2	3	Carrying Amount	Market Value
Certificates of Deposit	\$203,076	\$-0-	\$-0-	\$203,076	\$203,076
Corporate Bonds	<u>77,765</u>	<u> </u>	<u> </u>	<u>77,765</u>	<u>76,454</u>
	<u>\$280,841</u>	<u>\$-0-</u>	<u>\$-0-</u>	\$280,841	\$279,530
New Hampshire					
Public Deposit Investment Pool				<u>92,972</u>	<u>92,972</u>
Total Investments				<u>\$373,813</u>	<u>\$372,502</u>

C. *Property Taxes*

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 1997, upon which the 1997 property tax levy was based was \$74,017,846.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Merrimack Valley School District, Merrimack County, and Pillsbury Lake District, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1997, was as follows:

	Taxpayers in the Pillsbury Lake District	All Other Taxpayers
Municipal Portion	\$ 4.85	\$ 4.85
School Tax Assessment	18.18	18.18
County Tax Assessment	2.12	2.12
District Tax Assessment	<u>3.51</u>	
<i>Total</i>	<u>\$ 28.66</u>	<u>\$ 25.15</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on April 30 and June 27 placed liens for all uncollected 1996 property taxes.

Taxes receivable at December 31, 1997, are as follows:

<u>Property Taxes</u>	
Levy of 1997	\$166,095
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1996	47,824
Levy of 1995	19,979
Levy of 1994	774
Levy of 1993	998
Levy of 1992	783
Levy of 1991	770
Levy of 1990	794
Less Reserve for estimated uncollectible taxes	<u>(15,000)</u>
Total Taxes Receivable	<u>\$223,017</u>

D. *Interfund Receivables/Payables*

Individual fund interfund receivable and payable balances at December 31, 1997 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$5,510	\$
<u>Trust Fund</u>		
Expendable		
Capital Reserve		<u>5,510</u>
Totals	<u>\$5,510</u>	<u>\$5,510</u>

E. *Risk Management*

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During fiscal year 1997, the Town was a member of The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, auto physical damage or crime loss subject to a \$1,000 de-

ductible, and each and every covered General Liability and Public Officials Liability Loss.

The Trust maintains, on behalf of its members, the following re-insurance policies shared by the membership for the year ended June 30, 1998.

1. United States Fidelity and Guaranty Company (USF&G) Casualty Facultative Reinsurance Certificate #GC12225408800 which provides general liability and public officials liability coverage in the amount of \$1,500,000 in excess of the Trust's Self-Insured Retention for each and every loss.
2. United States Fidelity and Guaranty Company (USF&G) Property Facultative Reinsurance Certificate #GC12224308700 which provides property and auto physical damage coverage in the amount of \$500,000 in excess of the Trust's Self-Insured Retention for each and every loss.
3. Swiss Reinsurance America Corporation Property Facultative Reinsurance Certificate #2121909 which provides property and auto physical damage coverage in excess of the Trust Self-Insured Retention and the (USF&G) Property Facultative Reinsurance Certificate, up to the total property and vehicle schedule on file with the Trust for its entire membership.
4. United States Fidelity and Guaranty Corporation provides some members with higher limits of from \$1 to \$4 million in excess of the underlying \$2 million.
5. Members of the Trust also share Hartford Insurance Company Boiler and Machinery Policy #FBP-CH-2213346 which provides a \$50,000,000 limit resulting from any "one accident" subject to a \$1,000 deductible.
6. Members of the Trust also share Hartford Insurance Company Policy #83XLS QG 1903 which provides a \$51,000,000 limit resulting from Flood and Earthquake and \$7,000,000 resulting from any "one accident" for Flood in Zone A subject to a \$1,000 deductible.

Contributions paid in 1997 for fiscal year ending June 30, 1998, to be recorded as an insurance expense/expenditure totaled \$14,480. Unpaid contributions for the year ending June 30, 1998 and due in 1997 were \$-0-. Claims submitted to the Trust that have been billed to the Town for their portion of payment (i.e., deductible) as of December 31, 1997, totaled \$-0-.

During October 1997, \$3,230.18 was returned to the Town of Webster as its 1997 "dividend" for the years 1990 through 1995.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Town foresees no likelihood of an additional assessment for any of the past years.

Compensation Funds of New Hampshire - Workers' Compensation Fund is a Trust organized to provide statutory workers' compensation and employer's liability self-insurance coverage to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the Town of Webster shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to December 31. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintained on behalf of its members the following insurance policy shared by the membership for the year ended December 31, 1997:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Town foresees no likelihood of any additional assessments for any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1997 include:

General Fund

Merrimack Valley School District -	
Balance of 1997-98 Assessment	\$571,597
Town of Hopkinton - Landfill Operation	<u>17,778</u>
<u>Total General Fund</u>	\$589,375

Trust FundsExpendable TrustsCapital Reserve

Pillsbury Lake District

24,378

Total

\$613,753*B. Defined Benefit Pension Plan**Plan Description and Provisions*

The Town of Webster participates in the New Hampshire Retirement System (System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401 (a) and 501 (a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provisions for benefits and contributions are established and can be amended by the New Hampshire State Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH 03301.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees except police officers and firefighters are required to contribute 5% of earnable compensation. Police officers and firefighters are required to contribute 9.3% of gross earnings. For the period January 1 through June 30, 1997, the town contributed 2.73% for police officers, 5.12% for firefighters and 3.39% for other employees. From July 1 through December 31, 1997, the rates were 3.812% for police officers, 5.822% for firefighters and 4.282% for other employees. The contribution requirements for the Town of Webster for the years 1995, 1996, and 1997 were \$1,713, \$1,753, and \$2,570, respectively, which were paid in full in each year.

The State of New Hampshire funds 35% of employer costs for firefighters and police officers employed by the Town. The State does not participate in funding the employer cost of other Town employees. GASB Statement 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance" requires this amount to be reported as a revenue and expenditure in the Town's financial statements. Due to the immateriality, this amount, \$622, has not been so recorded.

C. Landfill Closure and Postclosure Care Costs

The Town of Webster has an agreement with the Town of Hopkinton for the Sanitary Landfill located in the Town of Hopkinton.

Federal and State laws and regulations require that the Towns place a final cover on the landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized in the General Long-Term Debt Account Group based on an amortization schedule obtained from the Town of Hopkinton dated January 7, 1998 which covers annual payments for closure and postclosure care costs.

Based on the terms of the agreement, \$557,102 represents the Town's share of the accrual for landfill closure and postclosure care costs which is 20% of the total and reported in the General Long-Term Debt Account Group.

The Town expects to finance the closure and postclosure care costs by issuance of Long-Term Debt and an estimated 20% subsidy from the State of New Hampshire.

D. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1997:

	General Obli- gation Debt Payable	Capital Leases Payable	Compen- sated Ab- sences Payable	Accrued Landfill Closure & Postclosure Care Costs	Total
<i>General Long-Term Debt Account Group</i>					
Balance, Beg. of Year	\$ 80,000	\$ 72,800	\$5,591	\$298,000	\$456,391
Retired	(20,000)	(16,718)			(36,718)
Net increase in compen- sated absences payable			1,742		1,742
Net increase in Accrued Landfill Closure and Postclosure Care Costs				259,102	259,102
Balance, End of Year	<u>\$ 60,000</u>	<u>\$ 56,082</u>	<u>\$ 7,333</u>	<u>\$557,102</u>	<u>\$680,517</u>

Long-term debt payable at December 31, 1997, is comprised of the following individual issues:

Description of Issue	Original Amount	Issue Date	Maturity Date	Int. Rate %	Outstanding at 12/31/97
<i>General Long-Term</i>					
<i>Debt Account Group</i>					
<i>General Obligation</i>					
<i>Debt Payable</i>					
Office Building Notes	\$218,000	1990	2000	6.9	<u>\$ 60,000</u>
<i>Capital Lease Payable</i>					
Fire/Reserve Truck	\$125,967	1996	2000	5.69	<u>56,082</u>
<i>Compensated Absences Payable</i>					
Vested Sick Leave					3,820
Accrued Vacation Leave					<u>3,513</u>
					<u>\$7,333</u>
<i>Accrued Landfill Closure and</i>					
<i>Postclosure Care Costs</i>					
					<u>557,102</u>
<i>Total General Long-Term</i>					
<i>Debt Account Group</i>					
					<u>\$680,517</u>

Annual Requirements to Amortize Governmental Fund Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1997, including interest payments, are as follows:

Capital Leases

Fiscal Year Ending December 31,	Governmental Fund Debt		
	Principal	Interest	Total
1998	\$20,000	\$4,140	\$24,140
1999	20,000	2,760	22,760
2000	<u>20,000</u>	<u>1,380</u>	<u>21,380</u>
Totals	<u>\$80,000</u>	<u>\$8,280</u>	<u>\$68,280</u>

Annual Requirements to Amortize Capital Leases

Fiscal Year Ending December 31,	Capital Lease		
	Principal	Interest	Total
1998	\$17,670	\$3,190	\$20,860
1999	18,675	2,185	20,860
2000	<u>19,737</u>	<u>1,123</u>	<u>20,860</u>
Totals	<u>\$56,082</u>	<u>\$6,498</u>	<u>\$62,580</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserved for Encumbrances

The fund encumbered at year end was as follows:

General Fund	<u>\$21,821</u>
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Reserved For Special Purposes

In the Trust and Agency Funds, the reserved for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

Capital Reserve Funds

Fire Truck	\$ 5,098	
Town Hall	8,868	
Highway Equipment	6,040	
Cemetery Improvements	5,792	
Medical Equipment	5,203	
Fire Station	116,271	
Reappraisal	8,447	
Police Cruiser	19,540	
Office Equipment	1,495	
<u>Total Capital Reserve Funds</u>		<u>\$176,754</u>

Other Expendable Town Trusts

Tricentennial Fund	\$ 4,160	
Webster History Trust	4,281	
Land Trust	<u>6,170</u>	
<u>Total Other Expendable Town Trusts</u>		<u>14,611</u>
<u>Total</u>		<u>\$191,365</u>

Reserved for Endowments

The amount reserved for endowments at December 31, 1997 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances

of the Town's Nonexpendable Trust Funds at December 31, 1997 are detailed as follows:

Purpose	Principal
Cemetery Perpetual Care	<u>\$25,174</u>

B. Unreserved Fund Balances

Designated for Special Purposes

The designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years as follows:

<u>Special Revenue Funds</u>	
Public Library	\$159,253
Conservation Commission	<u>130</u>
<u>Total</u>	<u>\$159,383</u>

NOTE 6 - SANITARY LANDFILL AGREEMENT

The sanitary landfill agreement with the Town of Hopkinton provides that the Town of Webster will pay 20% of the yearly expenses of the landfill operation. In addition, the Town receives from Hopkinton 20% of gross receipts from the use of the facilities. The amount to be paid annually to the Town of Hopkinton is to be based on the actual costs. Total costs to the Town of Webster in 1997 were \$103,822 and the Town of Webster's share of gross revenue was \$22,245.

EXHIBIT A
TOWN OF WEBSTER, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
December 31, 1997

	<u>ASSETS AND OTHER DEBITS</u>		Governmental Fund Types	Special Revenue	Fiduciary Fund Types Trust and Agency	Account Group General Long-Term Debt	Total (Memoran- dum Only)
<u>Assets</u>							
Cash and Equivalents			\$ 604,012	\$ 29,558	\$	\$	\$ 633,570
Investments			129,825	243,988		373,813	
Receivables (Net of Allowances For Uncollectibles)							
Interest					2,439		2,439
Taxes			223,017				233,017
Interfund Receivable			5,510				5,510
Other Debits							
Amount to be Provided for Retirement of General Long-Term Debt						680,517	680,517
TOTAL ASSETS AND OTHER DEBITS			\$ 832,539	\$ 159,383	\$ 246,427	\$ 680,517	\$ 1,918,866

LIABILITIES AND EQUITYLiabilities

Accounts Payable	\$	1,654	\$		\$	1,654
Accrued Payroll and Benefits		1,792				1,792
Intergovernmental Payable		589,375		24,378		613,753
Interfund Payable					5,510	
General Obligation Debt Payable					60,000	60,000
Accrued Landfill Closure and Postclosure Costs					557,102	557,102
Capital Leases Payable					56,082	56,082
Compensated Absences Payable					7,333	7,333
Total Liabilities		<u>592,821</u>		<u>29,888</u>	<u>680,517</u>	<u>1,303,226</u>

Equity

Fund Balances						
Reserved For Endowments			25,174			25,174
Reserved For Encumbrances		21,821				21,821
Reserved For Special Purposes			191,365			191,365
Unreserved						
Designated For Special Purposes					159,383	159,383
Undesignated		<u>217,897</u>				<u>217,897</u>
Total Equity		<u>239,718</u>		<u>216,539</u>		<u>615,640</u>
TOTAL LIABILITIES AND EQUITY		<u>\$ 832,539</u>		<u>\$ 246,427</u>	<u>\$ 680,517</u>	<u>\$ 1,918,866</u>

SCHEDULE A-1
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year ended December 31, 1997

	<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>				
Property		\$ 1,885,370	\$ 1,887,070	\$ 1,700
Land Use Change	2,705	4,055	1,350	
Yield		17,000	17,590	590
Payment in Lieu of Taxes		3,948	4,079	131
Interest and Penalties on Taxes		<u>28,000</u>	<u>34,842</u>	<u>6,842</u>
Total Taxes	<u>1,937,023</u>	<u>1,947,636</u>	<u>10,613</u>	
<u>Licenses and Permits</u>				
Business Licenses, Permits and Fees		75	75	
Motor Vehicle Permit Fees		140,000	160,291	20,291
Building Permits		500	668	168
Other Licenses, Permits and Fees		<u>1,500</u>	<u>4,023</u>	<u>2,523</u>
Total Licenses and Permits		<u>142,075</u>	<u>165,057</u>	<u>22,982</u>
<u>Intergovernmental Revenues</u>				
<u>State</u>				
Shared Revenue		43,804	43,827	23
Highway Block Grant		47,677	47,677	
State and Federal Forest Land Reimbursement			788	788
Flood Control Reimbursement		15,034	15,198	164
Other Reimbursements		<u>3,660</u>	<u>4,360</u>	<u>700</u>
Total Intergovernmental Revenues		<u>110,175</u>	<u>111,850</u>	<u>1,675</u>
<u>Charges For Services</u>				
Income From Departments		<u>21,000</u>	<u>23,329</u>	<u>2,329</u>
<u>Miscellaneous Revenues</u>				
Sale of Municipal Property		1,825	14,273	12,448
Interest on Investments		14,000	19,215	5,215
Rents of Property		1,000	2,090	1,090
Fines and Forfeits		500	710	210

Insurance Dividends and Reimbursements	600	5,788	5,188
Donations	25,700	25,000	(700)
Other	<u>1,200</u>	<u>7,283</u>	<u>6,083</u>
Total Miscellaneous Revenues	<u>44,825</u>	<u>74,359</u>	<u>29,534</u>

Other Financing SourcesOperating Transfers InInterfund Transfers

Capital Reserve Funds	7,000	5,510	(1,490)
Trust and Agency Funds	<u>1,310</u>	<u>1,310</u>	<u> </u>
Total Other Financing Sources	<u>8,310</u>	<u>6,820</u>	<u>(1,490)</u>

Total Revenues and Other

<u>Financing Sources</u>	2,263,408	<u>\$ 2,329,051</u>	<u>\$ 65,643</u>
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Unreserved Fund Balance Used

<u>To Reduce Tax Rate</u>	<u>82,454</u>
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Total Revenues, Other Financing

<u>Sources and Use of Fund Balance</u>	<u>\$ 2,345,862</u>
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SCHEDULE A-2
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1997

	<u>Encumbered From 1996</u>	<u>Appropriations 1997</u>	<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1998</u>	<u>(Over) Under Budget</u>
<u>Current</u>					
<u>General Government</u>	\$	\$ 8,300	\$ 8,113	\$	\$ 187
Executive					
Election, Registration, and Vital Statistics		11,150	12,203		(1,053)
Financial Administration		66,600	64,534		2,066
Revaluation of Property		6,000	5,557	443	
Legal Expenses		10,700	19,538		(8,838)
Personnel Administration		18,781	14,211		4,570
Planning and Zoning		4,900	4,240		660
General Government Buildings		13,600	11,490		2,110
Cemeteries		6,900	6,674		226
Insurance, not otherwise allocated		18,600	14,885		3,715
Other		<u>2,500</u>	<u>3,500</u>		<u>(1,000)</u>
Total General Government		<u>168,031</u>	<u>164,945</u>	<u>443</u>	<u>2,643</u>

<u>Public Safety</u>				
Police Department	69,925	70,740	(815)	
Ambulance	4,000	3,000	1,000	
Fire Department	30,933	26,453	4,480	
Building Inspection	1,000	600	400	
Emergency Management	50		50	
Other Public Safety	<u>575</u>	<u>315</u>	<u>260</u>	
Total Public Safety	<u>106,483</u>	<u>101,108</u>	<u>5,375</u>	
<u>Highways and Streets</u>				
Highways and Streets	149,190	149,374	(184)	
Corn Hill Road	50,000	43,135	6,865	
Pond Hill Road	10,000	8,489	1,511	
Sealing	<u>24,000</u>	<u>18,565</u>	<u>5,435</u>	
Total Highways and Streets	<u>233,190</u>	<u>219,563</u>	<u>(184)</u>	
<u>Sanitation</u>				
Solid Waste Disposal	<u>105,810</u>	<u>103,822</u>	<u>1,988</u>	
<u>Health</u>				
Administration	200	200		
Health Agencies and Hospitals	<u>2,353</u>	<u>2,353</u>		
Total Health	<u>2,553</u>	<u>2,553</u>		

<u>Welfare</u>					
Administration	850				
Intergovernmental Payments	2,858				
Vendor Payments	<u>1,150</u>	<u>4,850</u>			<u>4,850</u>
Total Welfare	<u>9,708</u>	<u>4,858</u>			<u>4,850</u>
<u>Culture and Recreation</u>					
Parks and Recreation	500	2,519			731
Patriotic Purposes		<u>1,858</u>			<u>242</u>
Total Culture and Recreation	<u>500</u>	<u>4,377</u>			<u>973</u>
<u>Conservation</u>					
Administration	150	150			200
Other	<u>200</u>				<u>200</u>
Total Conservation		<u>150</u>			
<u>Debt Service</u>					
Principal of Long-Term Debt	20,000	20,000			
Interest Expense - Long-Term Debt	5,520	5,520			2,588
Interest Expense - Tax Anticipation Notes	<u>6,000</u>	<u>3,412</u>			<u>2,588</u>
Total Debt Service	<u>31,520</u>	<u>28,932</u>			<u>2,588</u>
<u>Capital Outlay</u>					
<u>Equipment</u>					
Financial	3,170	80			3,090
Police	300	300			
Fire	<u>48,320</u>	<u>47,241</u>			<u>1,079</u>

Medical	335	173	162
Highway	7,000	5,510	1,490
Buildings	9,200	7,697	
Cemetery Improvements	1,300		2,803
Dry Hydrants	5,215	11,051	4,764
Total Capital Outlay	<u>3,000</u>	<u>72,052</u>	<u>3,000</u>
	<u>78,925</u>		<u>8,821</u>
Intergovernmental			
School District Assessment	1,363,313	1,363,313	
County Tax Assessment	158,217	158,217	
District Assessment	40,412	40,412	
Total Intergovernmental	<u>1,561,942</u>	<u>1,561,942</u>	
Other Financing Uses			
Operating Transfers Out			
Interfund Transfers			
Special Revenue Funds	13,000	13,000	
Capital Reserve Funds	29,500	29,500	
Total Operating Transfers Out	<u>42,500</u>	<u>42,500</u>	
Total Appropriations			
Expenditures and Encumbrances	<u>\$ 10,015</u>	<u>\$ 2,306,802</u>	<u>\$ 27,254</u>
	<u>\$ 2,345,862</u>	<u>\$ 21,821</u>	

SCHEDULE B-1
TOWN OF WEBSTER, NEW HAMPSHIRE
Special Revenue Funds - Combining Balance Sheet
December 31, 1997

<u>ASSETS</u>	Public <u>Library</u>	Conservation <u>Commission</u>	<u>Total</u>
Cash and Equivalents	\$ 29,428	\$130	\$ 29,558
Investments	<u>129,825</u>	<u> </u>	<u>129,825</u>
TOTAL ASSETS	<u>\$159,253</u>	<u>\$130</u>	<u>\$159,383</u>
<u>FUND BALANCES</u>			
Designated For Special Purposes	<u>\$159,253</u>	<u>\$130</u>	<u>\$159,383</u>

EXHIBIT B-3
TOWN OF WEBSTER, NEW HAMPSHIRE
SPECIAL REVENUE FUND - PUBLIC LIBRARY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1997

RevenuesMiscellaneous

Interest Income	\$ 9,347
Book Sales and Fines	875
Donations	152,002
Fundraising	303
Other	2,604

Other Financing SourcesOperating Transfers In

General Fund	<u>13,000</u>
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Total Revenues andOther Financing Sources

\$178,131

ExpendituresCurrentCulture and Recreation

Salaries and Benefits	\$ 9,029
Administrative Costs	2,609
Books, Periodicals and Programs	7,165
Capital Acquisitions and Improvements	<u>2,423</u>

Total Expenditures21,226Excess of Revenues andOther Financing SourcesOver Expenditures

\$156,905

Fund Balance - January 12,348Fund Balance - December 31\$159,253

SCHEDULE B-4
TOWN OF WEBSTER, NEW HAMPSHIRE
Special Revenue Fund - Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1997

Revenue

Miscellaneous

Interest Income

\$ 3

Fund Balance - January 1

127

Fund Balance - December 31

\$ 130

SCHEDULE I
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Warrants
For the Fiscal Year Ended December 31, 1997

Dr.	<u>1997</u>	<u>Levies of</u>	<u>1996</u>
<u>Uncollected Taxes - January 1, 1997</u>			
Property	\$		\$190,966
Yield			2,232
Land Use Change			8,514
<u>Taxes Committed to Collector</u>			
Property	1,894,594		
Yield	17,229		
Land Use Change	7,055		
<u>Overpayments</u>	4,371		
<u>Interest Collected on Delinquent Taxes</u>	<u>2,738</u>		<u>\$ 15,036</u>
TOTAL DEBITS	<u>\$1,925,987</u>		<u>\$216,748</u>
Cr.			
<u>Remitted to Treasurer</u>			
Property	\$1,731,238		\$190,671
Yield	17,229		2,232
Land Use Change	7,055		8,514
Interest	2,738		15,036
<u>Abatements Allowed</u>			
Property	1,219		295
<u>Current Levy Deeded</u>	413		
<u>Uncollected Taxes - December 31, 1997</u>			
Property	<u>166,095</u>		<u> </u>
TOTAL CREDITS	<u>\$1,925,987</u>		<u>\$216,748</u>

SCHEDULE II
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 1997

	<u>1996</u>	<u>1995</u>	<u>1994</u>	Levies of <u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>
Dr.							
<u>Unredeemed Liens - January 1, 1997</u>	\$	\$ 51,129	\$ 18,791	\$ 998	\$ 783	\$ 770	\$ 794
<u>Liens Executed During Year</u>	87,016	6,907	6,988				
<u>Interest and Costs After Sale</u>	<u>4,544</u>						
TOTAL DEBITS	<u>\$ 91,560</u>	<u>\$ 58,036</u>	<u>\$ 25,779</u>	<u>\$ 998</u>	<u>\$ 783</u>	<u>\$ 770</u>	<u>\$ 794</u>
Cr.							
<u>Remitted to Treasurer</u>	\$ 38,617	\$ 30,562	\$ 17,345	\$	\$	\$	\$
<u>Redemptions</u>							
<u>Interest and Costs</u>	4,544	6,907	6,988				
<u>After Execution</u>							
<u>Liens Decided to Municipality</u>	575	588	672				
<u>Unredeemed Liens - December 31, 1997</u>	<u>47,824</u>	<u>19,979</u>	<u>774</u>	<u>998</u>	<u>783</u>	<u>770</u>	<u>794</u>
TOTAL CREDITS	<u>\$ 91,560</u>	<u>\$ 58,036</u>	<u>\$ 25,779</u>	<u>\$ 998</u>	<u>\$ 783</u>	<u>\$ 770</u>	<u>\$ 794</u>

SCHEDULE III
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 1997

Dr.

<u>Motor Vehicle Permits Issued</u>	\$ 160,451
<u>Dog Licenses and Penalties</u>	2,498
<u>Other Fees</u>	<u>651</u>
TOTAL DEBITS	<u>\$ 163,600</u>

Cr.

<u>Remittances to Treasurer</u>	
Motor Vehicle Permits	\$ 160,451
Dog Licenses	2,498
Other Fees	<u>651</u>
TOTAL CREDITS	<u>\$ 163,600</u>

SCHEDULE IV
TOWN OF WEBSTER, NEW HAMPSHIRE
Trust Funds Summary of Principal and Income -- Cash Basis For the Fiscal Year Ended December 31, 1997

	PRINCIPAL			INCOME			Balance of Prin. & Income Dec. 31, 1997
	Balance Jan. 1, 1997	Balance Dec. 31, 1997	With- drawals	Additions	With- drawals	Balance Dec. 31, 1997	
Cemetery -- Perpetual Care	\$ 24,924	\$ 25,174	\$	\$ 1,310	\$ 1,310	\$	\$ 25,174
Capital Reserve Funds							
Town Hall	6,790	7,990		1,200	398	878	8,868
Highway Equipment	8,595	3,085	5,510		566	2,955	6,040
Fire Truck		5,000	11,000	16,000	98	98	5,098
Cemetery Improvements	5,004	5,004			284	788	5,792
Fire Station	75,000	80,000		5,000	5,936	36,271	116,271
Reappraisal	7,440	7,440			415	1,007	8,447
Police Cruiser	12,897	17,897		5,000	875	1,643	19,540
Medical Equipment	2,500	5,000		2,500	160	203	5,203
Office Equipment	1,005	1,335	170	500	60	160	1,495
Other Governments							
Pillsbury Lake	119,231	24,346	16,680	54,546	33	33	24,379
		157,097			8,825	44,036	201,133

REPORT OF APPROPRIATIONS ACTUALLY VOTED

Tax Year 1997

GENERAL GOVERNMENT

Executive	\$ 8,300
Election, Registration & Vital Statistics	11,150
Financial Administration	66,600
Revaluation of Property	6,000
Legal Expense	10,700
Personnel Administration	18,781
Planning and Zoning	4,900
General Government Building	13,600
Cemeteries	6,900
Insurance	18,600
Other General Government (Contingency Fund)	2,500

PUBLIC SAFETY

Police	69,925
Ambulance	4,000
Fire	30,933
Building Inspection	1,000
Emergency Management	50
Other Public Safety	575

HIGHWAYS AND STREETS

Highways and Streets	233,190
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SANITATION

Solid Waste Disposal	105,810
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HEALTH

Administration	200
Health Agencies and Hospitals - VNA	2,353

WELFARE

Administration - Welfare Officer	850
Community Action Program	2,858
Vendor Payments	6,000

CULTURE AND RECREATION

Parks and Recreation	2,750
Library	13,000
Patriotic Purposes - Old Home Day	2,100

CONSERVATION

Administration	150
Other Conservation	200

DEBT SERVICE

Principal - Long Term Bonds & Notes	20,000
Interest - Long Term Bonds & Notes	5,520
Interest on TAN	6,000

CAPITAL OUTLAY

Machinery, Vehicles & Equipment	34,125
Buildings	9,200
Improvements Other than Buildings	10,600

OPERATING TRANSFERS OUT

To Capital Reserve Fund	29,500
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TOTAL VOTED APPROPRIATIONS	\$758,920
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REVISED ESTIMATED REVENUES

SOURCE OF REVENUE

TAXES

Land Use Change Taxes	\$ 2,705
Yield Taxes	17,000
Payment in Lieu of Taxes	3,948
Interest & Penalties on Delinquent Taxes	28,000

LICENSES, PERMITS AND FEES

Business Licenses and Permits	75
Motor Vehicle Permit Fees	140,000
Building Permits	500
Other Licenses, Permits & Fees	1,500

FROM STATE

Shared Revenues	6,858
Meals & Rooms Tax Distribution	15,457
Highway Block Grant	47,677
Flood Control Reimbursement	15,034
Other	3,660

CHARGES FOR SERVICES

Income from Departments	21,000
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MISCELLANEOUS REVENUES

Sale of Municipal Property	1,825
Interest on Investments	14,000
Other	4,000

INTERFUND OPERATING TRANSFERS IN

Capital Reserve Funds	7,000
Trust and Agency Funds	1,310

GENERAL FUND BALANCE

Unreserved Fund Balance	\$207,454	
Fund Balance - Retained	125,000	
Fund Balance - Reduce Taxes	82,454	82,454

SUBTOTAL OF REVENUES 331,549

TOTAL REVENUES AND CREDITS \$414,003

1997 TAX RATE CALCULATION

**Tax
Rate**

Town Portion

Appropriations	\$758,920
Less: Revenues	414,003
Less: Shared Revenues	2,708
Add: Overlay	6,791
War Service Credits	9,800

Net Town Appropriation \$358,800

Approved Town Tax Effort \$358,800

Municipal Tax Rate \$4.85

School Portion

Due to Regional School	\$1,363,313
Less: Shared Revenues	17,492

Net School Appropriation 1,345,821

Approved School Tax Effort 1,345,821

School Tax Rate 18.18

County Portion

Due to County	\$158,217	
Less: Shared Revenues	1,289	
Net County Appropriation	156,928	
Approved County Tax Effort	156,928	
County Tax Rate		2.12
COMBINED TAX RATE		\$25.15

Commitment Analysis

Total Property Taxes Assessed		\$1,861,549
Less: War Service Credits		(9,800)
Add: Village District Commitment	40,412	
TOTAL PROPERTY TAX COMMITMENT		\$1,892,161

Proof of Rate

Net Assessed Valuation	Tax Rate	Assessment
\$74,017,846	\$25.15	\$1,861,549

SUMMARY INVENTORY OF VALUATION**Tax Year 1997**

Land		\$26,735,186
Buildings		39,140,900
Public Utilities		
Concord Electric Co.	\$ 355,861	
New England Hydro-Trans. Corp.	7,823,309	
New England Power Co.	182,091	
Public Service of New Hampshire	291,849	
		8,653,110
Total Valuation Before Exemptions		74,529,196
Elderly Exemption (Number 15)	506,350	
Solar/Windpower Exemption (Number 5)	5,000	
Total Exemptions		511,350
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED		\$74,017,846

SCHEDULE OF TOWN PROPERTY AS OF DEC. 31, 1997

DESCRIPTION	VALUE
Town Hall:	
Land and Buildings	\$ 476,000.
Furniture and Equipment	29,000.
Library:	
Furniture and Equipment	24,000.
Police Department:	
Land and Buildings	70,500.
Furniture and Equipment	43,300.
Fire Department:	
Land and Buildings	70,000.
Furniture and Equipment	525,500.
Highway Department:	
Land and Buildings	33,700.
Equipment	39,500.
Materials and Supplies	6,800.
All Land and Buildings Acquired Through Tax Collector's Deeds:	
Map 5 - Lot 35	9,400.
Map 6 - Lot 82	300.
Map 10 - Lot 4-26	6,500.
Map 10 - Lot 5-62	2,600.
Map 10 - Lot 5-181	4,600.
Map 10 - Lot 6-21	700.
All Other Property:	
Map 5 - Lot 5	200.
Map 5 - Lot 10	43,700.
Map 6 - Lot 41	19,000.
Map 6 - Lot 75	17,100.
Map 8 - Lot 12	17,000.
Map 10 - Lot 5-183	4,700.
Map 10 - Lot 8	15,900.
TOTAL	\$1,460,000.

TREASURER'S REPORT

Cash on Hand January 1, 1997	\$ 529,348.82
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RECEIPTS IN 1997

Received from Tax Collector	\$1,939,682.30
Tax Sales Redeemed	104,963.10
Yield Tax	19,461.40
Land Use Change	15,569.05
Received from Town Clerk	163,600.00
Received from the State of N.H.	109,574.09
From Other Governments	2,437.37
From Local Sources, Except Taxes	3,152.83
Payments in Lieu of Taxes	4,079.33
Business Licenses, Permits & Filing Fees	3,327.50
Income from Departments	999.27
Sale of Town Property	14,272.53
Rental of Town Property	2,780.00
Gifts & Donations	25,700.00
Reimbursements to Departments	13,501.65
Insurance Dividends & Reimbursement	6,484.92
Interest on Investments	18,979.86
Tax Anticipation Notes	300,000.00
Miscellaneous	3,397.63

TOTAL RECEIPTS	\$ 3,281,311.65
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Paid on Order of Selectmen	\$ (2,677,534.36)
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Total Cash on Hand December 31, 1997	\$ 603,777.29
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DETLEF SCHILDBACH ESCROW ACCOUNT

Balance as of 1/1/97	\$ 1,016.64
Interest Income	16.15
Expenditures	(1,032.79)
Balance 12/31/97	\$ 0.00

TOWN OF WEBSTER/TYLER ROAD MAPLE TREES

Balance as of 1/1/97	\$126.70
Interest Income	3.03
Expenditures	0.00
Balance as of 12/31/97	\$129.73

REPORT OF THE SELECTMEN

The Selectmen wish to thank the taxpayers of Webster for the support you have shown in the past year.

We are pleased with the new and efficient way of paying the Highway Department, whereby the Road Agent is responsible for employees and equipment, by receiving one payroll check which includes Workers' Comp, Social Security and Medicare.

The Town Hall roof was partially completed in 1997. The monies for the remainder has been encumbered and the roof should be finished this next summer. All but the steeple of the Town Hall has received a fresh new coat of paint.

We wish to express our regret at the resignation of Mark Varney, our new second full time police officer, after only about six weeks of full time duty. We wish him well.

We want to say thanks to the Staff, Department Heads, Volunteers, and anyone else who has cooperated and been giving of their time and effort. A job well done.

As we get ready to enter the Twenty First Century let's hope that the Town's goals can be met with good judgment and speed and in accordance with the long-range plans for our Town.

Respectfully submitted,

ROBERT F. DROWN, SR.
DAVID M. BATCHELDER
DAVID A. RICHARDSON
Board of Selectmen

REPORT OF THE WEBSTER FIRE DEPARTMENT

The officers of the Webster Fire Department for 1998 are as follows: Deputy Chief, Mike Arpino; Captain, Dan St. Cyr; Lieutenants, Bob Brophy and Bruce Thompson; EMT Lieutenant, Marge Blanchette; Medical Director, Roy Fanjoy; Secretary/Treasurer, Paula Fanjoy; Training Officer, Fred Murphy; and Safety Officer, Dan St. Cyr.

We had two new members join the Fire Department this year: Jim Cross and Kevin Culpon. If you are interested in joining the Fire Department you can contact me in person at my home on Clothespin Bridge or phone me at 648-2204 or just visit us on a regular meeting night which is every Thursday at 7:00 P.M. or at our business meeting which is the last Thursday of the month at 7:30 P.M.

Total calls for 1997 were: 132. This is a 34.7% increase over 1996. This is an all-time record for the Webster Fire Department to date. We have one paramedic, one registered nurse EMT, and six EMT's. Most of the members of the Fire Department are state certified firefighters and trained in CPR.

In May we received our new forestry truck from money bequeathed to the Department by Veto Casper for fire fighting equipment. We also purchased a CO2 gas monitor detector with this bequest. This truck will be a big asset to the Town and our department. Also, we received a 1977 Dodge 4x4 from State Forestry that will also be used in forest fire suppression as of today's date (2/4/98).

I would like to thank all the medical squad and firefighters for the many hours they have given in service and training, and also to the families for the many hours they spend away from home. Also a special thanks to the Ladies Auxiliary for the service they provide at fires and trainings. We should also like to thank the residents of Webster for all their support and donations and help in so many ways. We can be proud that we have a well-trained and equipped Fire Department. Thank you for a job well done.

Respectfully submitted,

P. WILLIAM WELCOME, Chief
Webster Fire Department

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required. Violations of RSA 227-L:17, the fire permit law, and the other burning laws of the State of New Hampshire, are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are ten Forest Rangers who work for the New Hampshire Division of Forests and Lands, Forest Protection Bureau. State Forest Rangers are available to assist communities with forest fire suppression, prevention and training programs as well as the enforcement of forest fire and timber harvest laws. If you have any questions regarding forest fire or timber harvest laws, please call our office at 271-2217.

There are 2400 Forest Fire Wardens and Deputy Forest Fire Wardens throughout the state. Each town has a Forest Fire Warden and several Deputy Wardens who assist the Forest Rangers with forest fire suppression, prevention, and law enforcement. The 1997 fire season was a safe period for wildland firefighters with no major injuries reported. The drought conditions experienced during the early summer months was a significant factor resulting in the total number of fires reported during the season.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments. This is a critical factor in controlling the size of wildland fires and keeping the loss of property and suppression costs as low as possible.

1997 Fire Statistics
(All Fires Reported thru December 23, 1997)

Fires Reported by County		Causes of Fires Reported	
Belknap	58	Smoking	54
Carroll	96	Debris Burning	261
Cheshire	63	Campfire	99
Coos	29	Power Line	33
Grafton	51	Railroad	3
Hillsborough	145	Equipment Use	23
Merrimack	148	Lightning	14
Rockingham	54	Children	60
Strafford	63	OHRV	0
Sullivan	19	Miscellaneous	130
		Incendiary	33
		Fireworks	16
TOTAL FIRES	726		
TOTAL ACRES	177.17		
DOUGLAS C. MINER		PAUL W. WELCOME	
Forest Ranger		Forest Fire Warden	

REPORT OF THE HIGHWAY DEPARTMENT

Major road projects during 1997 included:

- Pond Hill Road: A one-half mile section was cleared, stumped, ditched, graveled and culverts installed at a cost of \$8,500. An additional 1/2 mile section is proposed for 1998.
- Corn Hill Road: Pike Industries was the successful bidder for this project. \$43,000 was spent, including the old tar being ground, culverts installed, gravel, matting, and basecoat pavement. During 1998 the shoulders will be completed and the top coat of pavement laid.
- Deer Meadow Road (from the Concord line to Dingits Corner) was sealed and Potash Road and Call Road (hill) were tarred at a total cost of \$18,500.
- Culverts were installed on Roby Road, Call Road, Clough-Sanborn Hill Road, Potash Road, and Province Road. Potash Road also received much needed gravel.
- Extensive clearing of roadside brush, mowing, ditching, and grading were performed on numerous roads and this effort will continue during 1998.
- 1,600 yards of gravel were crushed at the Town Pit, a savings of approximately 50% had we purchased the gravel.

Projects proposed for 1998 include the completion of the Pond Hill Road and Corn Hill Road projects as referenced above as well as Clothespin Bridge Road

reconstruction, Dustin Road reconstruction, sealing of Potash and Call Road (hill), and crushing of an additional 2,500 yards of gravel at the Town Pit.

In a cooperative effort with Fire Chief Welcome and the members of the Fire Department, an agreement has been made whereby the Fire Department will flush out all culverts and the road crew will, in turn, assume responsibility for keeping the fire hydrants, ponds, and fire station plowed during the winter months.

Special thanks are extended to Robert Roby for allowing us to utilize his log landing on Pond Hill road and to Rick Cummings for building the culvert headers at Corser Hill Cemetery.

I would like to thank the members of my crew for their long hours, equipment, and dedication to getting the job done in the best interest of the residents of the Town of Webster.

Respectfully submitted,

ADAM E. MOCK, Road Agent

REPORT OF THE BUILDING INSPECTOR

A wide variety of homes were built this year. The total number was fifteen, in various locations around Town.

Just a reminder: anyone wanting to apply for a building permit must obtain a driveway permit from the State or Town Road Agent.

I will be glad to try to answer any questions you might have; just give me a call.

Respectfully submitted,

EDWIN PIPER, Building Inspector

REPORT OF THE CONSERVATION COMMISSION

This year the Commission has not made many inspections for the State Wetlands Board as applications to the Board were few. We worked with a developer to minimize impact to a wooded swamp in the Pillsbury Lake area. We studied the sludge safety issue, attended meetings of the State Rules Committee on sludge, and legislative hearings, and an all-day conference in November, and recommended caution to the Town.

We preambulated the town bounds of Hopkinton and Salisbury and traveled to the Franklin Waste Facility for a tour.

Our major job was to blaze and paint all of the several miles of boundaries of conservation easements. This commission desperately needs volunteers — the work is interesting and can be fun. Call me!!

Respectfully submitted,

BETSY JANEWAY, Chairman

REPORT OF THE CEMETERY COMMISSION

During the summer of 1997, the expansion project at the Corser Hill Cemetery was completed with the seeding of the southerly half of the new area. Some regrading of the drainage area was done as was the cleanup of the area next to Pleasant Street. The small amount of remaining money for the project will be used for fertilizing the new area to help the new turf become well established.

The Trustees would like to remind residents that cemetery plots are available free of charge to the citizens of Webster, the only requirement being that corner stone markers should be installed immediately. The Trustees are available to mark their location at the corners of each plot.

Please note that no new permanent shrubs or plants are allowed in any of the cemeteries. The reason for this is that they make the maintenance of the cemeteries more difficult. We want to keep our cemeteries looking as nice as possible at the least possible cost.

Upcoming improvements: replacement of old and deteriorating fencing at the sides of the Riverdale and Beaver Dam cemeteries.

The Trustees welcome calls for any reason; we are here to help in any way we can.

Respectfully submitted,

PATRICIA INMAN
BRENDA SILVER
RONALD FROST

REPORT OF THE TRUSTEES OF THE WEBSTER FREE LIBRARY

The library enjoyed another busy year in 1997, with 82 new patrons signed up and 9,365 books, audios, videos, and magazines checked out. Interlibrary loan continues to be a popular service, and we were able to satisfy patron requests with 228 books borrowed from other New Hampshire libraries. We added 642 books and other materials to the library (222 of these were donations), bringing our total collection to approximately 9,200 items.

Our new activities and services this year included a monthly Book Discussion Group and book delivery service to shut-ins. Income from our recent bequest paid for a new photocopier, an entertainer at our summer reading program, a subscription to an audiobook rental program, updating of encyclopedias and other outdated reference materials, an expanded book collection, and the purchase of supplies not covered under our regular budget. The library was awarded an \$8,000 Public Library Technology Enhancement matching funds grant under the US Library Services and Construction Act Title II, which we will be combining with previously donated monies to assist us in making the Webster Free Public Library into an information resource for all of our users.

As always, we appreciate the generous donations from Webster's residents, and we extend a heartfelt thanks to the volunteers who keep the library open for all of us in the evenings.

REPORT OF THE WEBSTER FREE LIBRARY TRUST

1. Originally a passbook savings account with Bank of New Hampshire for discretionary spending. Income from:
 - Book Sales
 - Bake Sales
 - Donations
 - Overdues/donations
 - Summer Reading Program
 value as of 3/21/97: \$2,022.78
2. Received bequest from Veto Casper: \$152,788.57(in 3 installments)
 Combined w/passbook savings account: 2,022.78
 \$154,811.35
 Created new Money Market Account at Bank of NH
3. Long Term Investments
 - Made a \$50,000.00 in MBIA/NH Public Trust.
 - Made a \$95,000.00 in Prudential Securities Command Account
 - 25 units Wells Fargo & Co.
 - 25 units BankAmerica Corp.
 - 25 units Citicorps Series E
 - Actual cost: \$76,041.44
4. Created Prudential Securities Money Market Fund that:
 - could be accessed like a checking account;
 - would be tied into long term investments so that dividends and interest would be automatically added to Prudential Money Market Fund monthly;
 - would combine passbook savings, Bank of NH Money Market account, and remainder of Prudential investment after purchase of stocks in ONE account.
5. Short Term Investments:
 - To provide funds to library for special and additional features:
 - Great Stone Face Books
 - "What is NH Reading?"
 - Summer Reading Program
 - A rotating Audiobooks loan program
 - to provide funds towards the computerization of library:
 - overtime pay for librarian;
 - automated catalog cards through NH State Library
 - to provide funds \$15,000.00 - for Capital Outlay:
 - photocopier;
 - computer hardware;

- computer software;
- professional consulting in library computer field

Respectfully submitted,

THE TRUSTEES
JANICE F. DAWE
ANNE HOLLAND
SANDRA STARKEY

REPORT OF THE PLANNING BOARD

The Planning Board regretfully accepted the resignation of member Gene Blake, who had served on the Board from 1989 to 1997. Member Teddy Gosinski has replaced the vacancy on the Board and we welcome him aboard. Other members are: Nancy VanLoan, Chairman; Hubert Scott, Clifford Broker, and William Inman, Members; David Richardson, Selectman Representative; and Bruce Lantman, Alternate. Because these are volunteer positions, attendance is sometimes low; however we have always had a quorum to vote on subdivisions and walking property.

Responsibilities of the Board not only include overseeing the subdivisions, but the Master Plan, the Capital Improvements Program, Gravel Pits, and any amendments to the Zoning Ordinance and the Subdivision Regulations. Not all of these items are done annually, but are reviewed for updates.

There were nine subdivisions this year and two very active conceptualls (a meeting where the subdivider meets with the Board to discuss his/her intentions). Following is the list of completed subdivisions: John and Rebecca Little for a two lot subdivision on Deer Meadow Road; Peter and Lorna Austin for a two lot subdivision on Pond Hill; Mark and Drayton Phillips: this subdivision was for the purpose of annexation and did not create any additional lots, but allowed frontage on Call Road to a lot that had previously been land locked; John and Rebecca Little for a lot line adjustment on Deer Meadow Road, creating no new lots; Gary Hillsgrove for a three lot subdivision on Pleasant Street; William and Kitty Fifield for a two lot subdivision on White Plains Road; Denny and Kathy Stevens for a two lot subdivision on the corner of Battle Street and Clough and Sanborn Hill Road; Dale and Fern Clough for a two lot subdivision and a lot line adjustment on Long Street; and Jill Johns for a three lot subdivision on Deer Meadow Road. The conceptualls were for David Winslow for a four to six lot subdivision and a lot line adjustment on Tyler Road; currently the applicant is working on formal acceptance of the application. Joseph Abbondanza for a six lot subdivision on Hollings Drive.

Sludge has been a very hot topic across the State this year. Webster even made their debut on CNN television from a meeting held on June 19, 1997. This meeting was attended by approximately 40 townspeople and others interested in the safe, sensible and responsible spreading of sludge. The Board accepted an invitation by Charley Hanson, White Mountain Resources, Inc., for a tour of the Franklin Waste Facility on October 25, 1997 at 9:00 A.M. Several interested

townspeople joined us where we were shown the process by which sludge is produced, as well as the finished product of a field currently being fertilized with sludge, or as those in the industry prefer to call it — bio-solids. By either name, the smell is more than distinctive! Hopefully, this will aid the Board in making a decision, in the best interest of the Town, on the spreading of sludge. The moratorium still stands due to lack of proof that sludge is a safe product. At this time there are too many problems with toxicity.

Amendments to the Zoning Ordinance are time consuming, but necessary. The Board met on January 16, 1997 and January 30, 1997 to vote on the amendments as proposed for the 1997 Warrant. Joint meetings were held with the Selectmen and Zoning Board on December 8, 1997 to discuss proposed changes and a public hearing was held on December 15, 1997 to vote on the amendments as proposed for the 1998 Warrant.

It has been recommended to the Board that they take a serious look at the possibility of requiring building permits for any construction in Webster. It was the general consensus that the Board needed more time to consider this project, and would prefer to involve the Building Inspector as well as the public for their input to the proposal prior to making recommendations to be voted upon at Town Meeting.

The Board plans to continue having joint meetings with the other boards to discuss such issues as roads, impact fees, building permits, driveways and other related issues. These meetings are always open to the public and residents are encouraged to attend.

Gravel Pits, whether active or inactive, must be reviewed annually by the Board. This year Judith Rantala, long time owner of the gravel pit off White Plains Road, sold the gravel pit to Adam E. Mock. This pit seems to have become a “dumping ground” for unused or unwanted items. Mr. Mock has cleaned up the area and improved this site considerably, reclaiming the land as required by law.

The State has implemented some new regulations regarding gravel pits, with related workshops to be held throughout 1998. The Board plans to take an active part in these seminars.

The coming year does not appear to be offering much relief from Planning Board duties, but this Board is hard working and willing to fulfill the challenges that may be offered in 1998. I thank my Board Members for their volunteer hours and interest.

Respectfully submitted,

NANCY VANLOAN, Chairman

REPORT OF THE TOWN HISTORY COMMITTEE

A fire at the home of Lionel and Nancy Reed on the Call Road caused damage to the chimney and partitions on December 21, 1996.

Winter suppers benefiting the Webster Congregational Church were held every second Saturday of each month, January through May.

At a special meeting on January 5, the church membership voted to sell the parsonage.

On February 11, at an open meeting of Daniel Webster Grange, the annual Town budget hearing and discussion of the Town Warrant took place.

On March 6, the Merrimack Valley School District held its annual meeting at the high school in Penacook. The voters approved Article IV, which provided Kindergarten and transportation for each town in the district. Normandie Blake was re-elected to the school board (she was presently completing Karen Mehuron's term) by 229 votes over Rupert Leeming (214 votes). The budget approved was \$15.2 million.

Voting for Webster's town officers was held on March 11, 1997. There were two contested positions: Selectman David Richardson (315 votes) and George Cummings (306 votes); Road Agent Adam Mock (376 votes) and Robert Lake (249 votes). The Town Meeting was held on March 15, 1997. There had been many articles and letters in local newspapers regarding the police department and selectmen of Webster. The morning was spent in discussing, voting and re-voting several articles in reference to the police department. After the police budget as proposed was passed, all other articles in the warrant were passed and/or approved in 2 1/2 hours.

The Blackwater Slalom New England Division Canoe Races were held April 19 and 20 at Sweatt's Mills.

The Northeast Regional Whitewater Kayak Trial Races were held on April 26 and 27 at Snyder's Mills.

A fire at the Ohlson-Martin house on White Plains Road caused damage to the chimney and partition on February 26, 1997.

A Memorial Day service was held on May 30 at Webster's Old Meeting House featuring the school children and special speakers.

In May, the Webster Private Kindergarten graduated its last class after 24 years in the Grange/Town Hall. In September, the students began attending classes at the Webster Elementary School.

Six public suppers were held during the summer months to benefit the Grange, Church and Women's Union.

Webster's 99th Old Home Day was held Saturday, August 16, 1997. Carol and Daniel Creighton were the Grand Marshals in the parade. A chicken barbecue, sponsored by the Webster Church Choir, was again successful. This was followed by a dance in the evening. Storyteller George Radcliffe was again guest speaker at the Old Home Day Service in the church on Sunday, August 17th.

The annual town-wide yard sale was extended to two days this year, September 20 and 21. More than 150 homes participated.

The Board of Selectmen voted to hire the services of Concord-based Municipal Resources, Inc., headed by Donald Jutton, to help resolve the long ongoing dispute between the Police Chief, residents, and selectmen.

Webster's Old Meeting House Society held its annual Christmas Party on December 7, 1997.

The Mellen Company, manufacturer of control systems and components for vacuum furnaces and laboratory instruments will be expanding and moving to Concord.

A funeral with full military honors was held on November 8, when Sergeant William R. Pearson, missing in action for 25 years, was returned from Vietnam to Webster for burial in the family plot.

Fifteen building permits were issued in 1997.

Mabel Anderson, original member of the History Committee and co-editor of the 1983 History Book, passed away December 6, 1997. For many years she taught school in Webster and was held in high regard.

NOTE: All of the 1983 Town Histories have been sold.

Scholarships were awarded as follows in 1997:

Degen Scholarship	Emily Millon
Daniel Webster Grange Scholarship	Catherine Inman
William R. Pearson Scholarship	Derek Gordon
(This will be the last William R. Pearson Scholarship)	

Leaders of various Town organizations:

4-H Leaders	Sandra Creighton, Lorna Bates, and Pauline Colby
4-H Merrimack County Oxbows	Robert Pearson, III
Daniel Webster Grange	George Barter
Women's Union	Eleanor Corliss
Family & Community Education	Georgia Jeffrey
Society for the Preservation of the Old Meeting House	Clarence Jeffrey
School Board Members from Webster	George Hashem and Normandie Blake

TEACHERS:

Kindergarten	Susan Stockley
Aide	Laurel Foss
Grade 1	Elizabeth Morse
Grade 2	Dale Barrett
Grade 3	Nancy Webster
Grade 4	Margaret Halacy
Grade 5	Nancy Plimpton
Aide	Elizabeth Harvey
Principal	Irene Plourde

THE STATE OF NEW HAMPSHIRE

TOWN MEETING - March 11, 1997

The Moderator, Harold Janeway, declared the polls open at 10:00 A.M.

The polls closed at 7:00 P.M. Town Meeting to be reconvened at 10:00 A.M., Saturday, March 15, 1997.

1. Results of the balloting were reported as follows:

Office	# Yrs. Term	Name	Votes
Selectmen	3	George C. Cummings	306
		David A. Richardson	315
Road Agent	3	Robert T. Lake	249
		Adam E. Mock	376
Tax Collector	1	Madeleine L. Roberts	603
Town Clerk	1	Barbara Hochrein	597
Treasurer	1	Linda McFarland	568
Trustee of Trust Funds	3	Barbara J. Mock	556
Library Trustee	3	Anne C. Holland	593
Cemetery Trustee	3	Ronald W. Frost	585

2. Shall we modify the elderly exemptions from property tax in the Town of Webster, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$25,000.; for a person 75 years of age up to 80 years, \$37,500.; for a person 80 years of age or older \$50,000. To qualify, the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$23,400. or, if married, a combined net income of less than \$32,400.; and own net assets not in excess of \$35,000. excluding the value of the person's residence." (By Ballot) Yes - 451, No - 99

3. It was voted to add to the definition under Article II of the Zoning Amendment as proposed by the Planning Board:

"ACCESSORY APARTMENT. A second dwelling unit either in or added to an existing single-family detached dwelling or in a separate existing accessory structure on the same lot as the main dwelling, for use as a complete, independent living facility with provision within the accessory apartment for cooking, eating, sanitation and sleeping."

And add the following new section to Article V:

6. **ACCESSORY APARTMENTS.** An accessory apartment may be permitted by special exception if the following conditions and standards are met:

- A. The proposed apartment shall contain no more than 800 square feet of gross floor area (not including garage or basement) and shall contain no more than two rooms in addition to the kitchen and bathroom.
- B. Only one such apartment shall be permitted on a lot.
- C. Occupancy of such apartment shall be limited to persons related to the owner of the lot by blood, marriage or adoption.
- D. The apartment must meet all relevant life safety and sanitary codes.
- E. The lot's septic system must be certified by the New Hampshire Water Division (or its successor) as adequate for the proposed use.
- F. An apartment proposed as an addition to an existing dwelling must comply with all relevant setback requirements except those permitted by special exception." (By Ballot) Yes - 413, No - 41

4. It was voted to add the following amendment to the definition under Article II proposed by the Planning Board:

"Setback. The distance between the nearest portion of a building or structure attached thereto and a lot line, right-of-way line or a shoreline of a river, brook, lake or pond as defined on the USGS maps." (By Ballot) Yes - 402, No - 135

BUSINESS MEETING HELD AT THE TOWN HALL ON SATURDAY, MARCH 15, 1997 - TOWN MEETING

The Meeting was called to order by Moderator Harold Janeway at 10:00 A.M. Glen Creighton opened the meeting with a prayer followed by Clarence Jeffrey leading the Pledge of Allegiance. Moderator Janeway asked for all to open their Town Reports to the inside cover. The Webster 1996 Annual Report is dedicated to the memory of Veto Casper. Webster is truly blessed by the bequest of his entire estate to various organizations in Town. The Library, Old Meeting House, Webster Congregational Church, Fire Department and The Grange all received large donations from his estate. Janeway requested that we act upon Article #29 immediately as it applies to this matter. Article 29 passed by voice vote.

The results of Tuesday's election were read by the moderator. Outgoing Road Agent Bob Lake was congratulated for his past years of work as Road Agent. He received a warm round of applause.

5. To see if the Town will vote to authorize the Selectmen to negotiate and enter into a contract with a neighboring Town to provide police services for the Town of Webster. The Webster Police Department shall be disbanded upon the signing of a contract. **VOTE TO BE BY SECRET BALLOT** (By Petition) Selectman David Batchelder told the audience the Merrimack County Sheriff's Office would negotiate a price for 24-hour or on-call service. Roy Fanjoy questioned the propriety of Batchelder and Drown discussing police coverage with

other towns before they had received the warrant petitions. Bill Bird criticized them for not including Selectman Blake in their informal meetings and accused Batchelder and Drown of violating the Sunshine Law. Cynthia Anderson stated that the integrity of the Selectmen should not be discussed and moved to vote on this article. Article did not pass by ballot vote Yes - 62, No - 265.

6. To see if the Town will vote to elect the Chief of Police by Ballot Vote. (By Petition) Selectman Blake stated that this would be the worst thing a town could ever do. She felt "It's not your qualifications but what you'll overlook." Lexy Shilhan amended the article to read: "To see if the Town will vote to elect the Chief of Police by ballot vote - The Selectmen to appoint a police committee to present to the Town - 2 or 3 applicants for the position at the next annual Town Meeting and giving the position a five-year term with a year's probation." The five-year term was later amended to three after advisement from Town Attorney Bridget Ferns. A vote to amend the article was voted on by ballot vote. Yes - 166, No - 133. The amended article was defeated by ballot vote - Yes - 135, No - 216.

7. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a fire truck and to raise and appropriate the sum of \$5,000. Selectman Batchelder amended this article to read: To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a fire truck and to raise and appropriate the sum of \$16,000. to be placed in this fund and to designate the Fire Chief and Selectmen as agents to expend. The amended article PASSED BY VOICE VOTE.

8. It was voted to raise and appropriate the sum of \$13,500. to be added to the previously established Capital Reserve Funds as follows:

Police Cruiser	\$5,000.
Fire Station	5,000.
Office Equipment	500.
Town Hall	500.
Medical Equipment	2,500.

PASSED BY VOICE VOTE.

9. It was voted to raise and appropriate the sum of \$168,031. for General Government:

Executive	\$ 8,300.
Election, Registration & Vital Statistics	11,150.
Financial Administration	66,600.
Revaluation of Property	6,000.
Legal Expenses	10,700.
Employee Benefits	18,781.
Planning & Zoning	4,900.
General Government Building	13,600.
Cemeteries	6,900.

Insurance	18,600.
Other General Government (Contingency Fund)	2,500.

PASSED BY VOICE VOTE.

10. To see if the Town will vote to raise and appropriate the sum of \$105,483. for Public Safety:

Police	\$69,925.
Ambulance	3,000.
Fire	26,633.
Fire - Medical	4,300.
Building Inspection	1,000.
Emergency Management	50.
School Lights and E911 Expenses	575.

Duane Anderson moved to reduce the police budget from the proposed \$69,925. to \$30,000. "I personally feel that the turmoil involving the police, the selectmen, the residents in the last three years, with all the publicity that has been connected, has brought a tremendous disgrace to the Town of Webster." This received the largest round of applause during the meeting. This amendment was defeated by ballot vote Yes - 108, No - 182. "Take the guy out of it, fund your police department, and then demand that the Board of Selectmen do their job," urged newly-elected Selectman David Richardson. Bill Bird amended that the Police Budget appropriation be increased to \$80,000. This amendment was defeated by ballot vote Yes - 136, No - 157. The Selectmen amended to increase the Ambulance line item up \$1,000 to \$4,000 due to the Town's inability to collect for ambulance transporting. This increased the total proposed budget to \$106,483. This amendment PASSED BY VOICE VOTE.

11. It was voted to raise and appropriate the sum of \$149,190. for Highways and Streets. PASSED BY VOICE VOTE.

12. It was voted to raise and appropriate the sum of \$50,000. for Corn Hill Road improvements. PASSED BY VOICE VOTE.

13. It was voted to raise and appropriate the sum of \$10,000. for Pond Hill Road improvements. PASSED BY VOICE VOTE.

14. It was voted to raise and appropriate the sum of \$24,000. for sealing. PASSED BY VOICE VOTE.

15. It was voted to raise and appropriate the sum of \$105,810. for Webster's share of expenses of the Hopkinton-Webster Sanitary Land-fill/Transfer Station. PASSED BY VOICE VOTE.

16. It was voted to raise and appropriate the sum of \$30,461. for the following:

Health Department	\$ 200.
Franklin Visiting Nurse Association	2,353.

Welfare Department	6,850.
Community Action Program	2,858.
Parks & Recreation	350.
Youth Sports Program	2,400.
Library	13,000.
Patriotic Purposes - Old Home Day	2,100.
Conservation Commission	350.

PASSED BY VOICE VOTE.

17. It was voted to raise and appropriate the sum of \$31,520. for Debt Service:

Principal - Long Term Bond	\$20,000.
Interest - Long Term Bond	5,520.
Interest - Tax Anticipation Notes	6,000.

PASSED BY VOICE VOTE.

18. It was voted to raise and appropriate the sum of \$3,170. for the purchase of computer software. PASSED BY VOICE VOTE.

19. It was voted to raise and appropriate the sum of \$300. for the purchase of a fax machine for the Police Department. PASSED BY VOICE VOTE.

20. It was voted to raise and appropriate the sum of \$23,320. for fire equipment. PASSED BY VOICE VOTE.

21. It was voted to raise and appropriate the sum of \$335. for medical equipment. PASSED BY VOICE VOTE.

22. It was voted to raise and appropriate the sum of \$7,000. for the purchase of:

a. Highway sweeper	\$3,500.
b. York rake	3,500.

and authorize the withdrawal of these amounts from the Highway Equipment Capital Reserve Fund. PASSED BY VOICE VOTE.

23. It was voted to raise and appropriate the sum of \$9,200. for improvements to the town hall. PASSED BY VOICE VOTE.

24. It was voted to raise and appropriate the sum of \$5,000. for improvements to Corser Hill Cemetery. PASSED BY VOICE VOTE.

25. It was voted to raise and appropriate the sum of \$5,600. for work on Pleasant Street near the new entrance to Corser Hill Cemetery. PASSED BY VOICE VOTE.

26. To see if the Town will vote to raise and appropriate the sum of \$3,500. to subsidize the teacher's salary for the Webster Kindergarten Inc. Jeanne Chwasciak, representing the Webster Scholarship Committee, asked to

amend this from \$3,500 to \$500 and the word's "teacher's salary" be changed to "a Webster student." This amendment was defeated by voice vote. The article was defeated by voice vote.

27. It was voted to require that, except for vehicle purchases, all capital outlay/improvement expenditures over \$10,000. not put out to bid be noted in the Town Report with an explanation by the Selectmen as to why the expenditure was not put out to bid. PASSED BY VOICE VOTE.

28. It was voted to adopt the provisions of RSA 202-A:4-d authorizing the library trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose, provided, however, that no acceptance of personal property by the library trustees shall be deemed to bind the town or the library trustees to raise, appropriate or expend any public funds for the operation, maintenance, repair or replacement of such personal property. PASSED BY VOICE VOTE.

29. It was voted to authorize the Board of Selectmen to accept gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19. PASSED BY VOICE VOTE.

30. It was voted to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the town for any public purpose, pursuant to RSA 31:95-e. The Selectmen must hold a public hearing before accepting such gifts, and the acceptance shall not bind the town to raise, appropriate, or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property. PASSED BY VOICE VOTE.

31. It was voted to authorize the Tax Collector to accept prepayment of taxes. PASSED BY VOICE VOTE.

32. It was voted to authorize the Selectmen to sell, trade or dispose of any surplus equipment, vehicles or items which are available or become available during the year, at an amount or in a way they determine to be in the best interest of the Town. PASSED BY VOICE VOTE.

33. To transact any other business that may legally come before this meeting.

OTHER BUSINESS: Nancy VanLoan, Chairman of the Planning Board, read a correction to the 1996 March Town Report as follows:

The report of the Planning Board (page 62) states that "The Board has decided to allow sludge in Town as regulated by the State."

The Webster Planning Board has heard many complaints and concerns regarding the sludge issue which warrant more time to review. Therefore, the Board has decided to continue the moratorium on the spreading of sludge in our Town. State regulations are not explicit and are under investigation. Until they are resolved we will continue to study our options.

This subject will be reviewed in June 1997 at a public meeting. Notices at the Town Offices, in the Grapevine and the Concord Monitor will be published about a month in advance.

Several residents endorsed an idea by Roger Becker of an independent citizen panel to investigate the Police conflict and make recommendations to the Board of Selectmen. Town Counsel advised that none can look into the personnel file of the Police Chief unless authorized by the Chief.

Pat Inman asked for a round of applause for Moderator Harold Janeway for a great job in moderating today's meeting.

Harold Janeway presented retiring Selectman Dee Blake with a flowering plant, thanking her for her years as Selectman. He also thanked Road Agent Bob Lake for his years of service to the Town.

Meeting adjourned at 3:00 P.M.

Respectfully submitted,

BARBARA HOCHREIN, Town Clerk

WARRANT FOR THE ANNUAL MEETING OF THE PILLSBURY LAKE DISTRICT

To the inhabitants of the Village District of Pillsbury Lake, Webster, in the County of Merrimack and the State of New Hampshire, qualified to vote in the Village District affairs.

You are hereby notified to meet at the Pillsbury Lake Community Center in said Village District on the 11th day of March in the year of our Lord nineteen hundred and ninety eight at 7:00 in the evening to act upon the following subjects:

1. To hear the report of the Pillsbury Lake District Commissioners and any vote relating thereto.
2. To see if the District will vote to raise and appropriate the sum of \$200,000 for the construction of a new well and water storage at the North end of the Lake in Park E and to authorize the commissioners to issue not more than \$200,000 of bonds or notes for this new well in accordance with the Municipal Finance Act and to authorize the commissioners to issue and negotiate such bonds and notes and to determine the interest rate thereof. The commissioners recommend this article (5 yes, 0 no). (Requires 2/3 ballot vote)
3. To see if the District will vote to raise and appropriate the sum of \$300,000 to replace the current water distribution system and to authorize the commissioners to issue not more than \$300,000 of bonds or notes to finish this project in accordance with the Municipal Finance Act and to authorize the commissioners to issue and negotiate such bonds and notes and to determine the interest rate thereof. The commissioners recommend this article (5 yes, 0 no). (Requires 2/3 ballot vote)
4. To see if the District will vote to raise and appropriate the sum of \$20,000 to purchase a backhoe and to authorize the commissioners to issue not more than \$20,000 of bonds or notes for the backhoe in accordance with the Municipal Finance Act and to authorize the commissioners to issue and negotiate such bonds and notes and to determine the interest rate thereof. The commissioners recommend this article (4 yes, 1 no). (Requires 2/3 ballot vote)
5. To choose all necessary officers as follows:
 - a. To choose a clerk to serve until the next annual meeting.
 - b. To choose a treasurer to serve until the next annual meeting.
 - c. To choose a moderator to serve until the next annual meeting.
 - d. To choose an auditor to serve until the next annual meeting.
 - e. To choose two (2) commissioners to serve until the annual meeting of 2001.
6. To see if the District will vote to raise and appropriate the sum of \$84,300 as detailed in the District Commissioners' proposed budget as follows.

	Commissioners
	Budget
	1998
4130 Salaries	\$ 700.00

4155 Office Expenses		5,000.00
4196 Insurance		3,000.00
4153 Legal Expenses		1,000.00
4331 Utilities		8,000.00
4331 Labor		20,000.00
Employees	\$19,000.00	
Sub-contractors	1,000.00	
4331 Inventory		30,000.00
Supplies	5,000.00	
Distribution	25,000.00	
4331 Tools & Equipment		13,000.00
4338 Property Maintenance & Snow Removal		500.00
4331 Permit Fees		600.00
4335 Water Testing		<u>2,500.00</u>
Total		<u>\$84,300.00</u>

7. To see if the District will vote to raise and appropriate the sum of \$20,000 to deweed Pillsbury Lake and authorize the withdrawal of \$8,000 from the Pillsbury Lake Dewatering Capital Reserve Fund created for that purpose. The balance of \$12,000 is to come from the general taxation. The commissioners recommend this article (5 yes, 0 no). (Majority vote required)

8. To see if the District will vote to raise and appropriate the sum of \$1,500 to be deposited into the "Pillsbury Lake Dewatering Capital Reserve Fund" and to name the District Commissioners as agents to expend both the principal and interest from this fund as needed for the fund's purpose. The commissioners recommend this article (5 yes, 0 no). (Majority vote required)

9. To see if the District will vote to raise and appropriate the sum of \$2,000 to be deposited into the "Water Main Improvement Capital Reserve Fund" and to name the District Commissioners as agents to expend both the principal and interest from this fund as needed for the fund's purpose. The commissioners recommend this article (5 yes, 0 no). (Majority vote required)

10. To see if the District will vote to raise and appropriate the sum of \$2,000 to the "Water Supply Capital Reserve Fund" and to name the District Commissioners as agents to expend both the principal and interest from this fund as needed for the fund's purpose. The commissioners recommend this article (5 yes, 0 no). (Majority vote required)

11. To see if the District will vote to raise and appropriate the sum of \$1,000 to "Legal Reserve Fund" and to name the District Commissioners as agents to expend both the principal and interest from this fund as needed for the fund's purpose. The commissioners recommend this article (5 yes, 0 no). (Majority vote required)

12. To see if the District will vote to authorize the transfer of all money and interests associated with the "Water Pump Replacement Fund" to the general operating budget. The commissioners recommend this article (5 yes, 0 no). (Majority vote required)

13. To see if the District will vote to approve a new District policy which states that all new buildings within the District pay a \$2,500 fee to tap into the Pillsbury Lake Village Water District water system, whether or not the property owner wants to use the District water system. This fee must be paid prior to the issuance of any building permit granted by the Town of Webster, NH or the State of New Hampshire for new building within the District. This policy would replace the current policy that charges \$5,000 to anyone who wants to use the District water system. The commissioners recommend this article (5 yes, 0 no). (Majority vote required)

14. To see if the District will vote to authorize the District Commissioners to borrow money in anticipation of revenue and taxes. The commissioners recommend this article (5 yes, 0 no). (Majority vote required)

15. To see if the District will ratify all actions taken by the District Commissioners on behalf of the District during the prior fiscal year. The commissioners recommend this article (5 yes, 0 no). (Majority vote required)

16. To transact any other business which may legally come before this meeting.

A true copy of Warrant – Attest:

Respectfully submitted,
SEYMORE T. HAYS III
BARBARA O'BRIEN
PHILIP STRITTMATTER
BRUCE WHITNEY
JOAN ZITO

1998 BUDGET Appropriations and Expenses

	Com'ners' Budget	Expended	Com'ners' Budget
	1997	1997	1998
Salaries	\$ 700.00	\$ 300.00	\$ 700.00
Office Expense	2,800.00	2,849.35	5,000.00
Insurance	3,000.00	2,333.00	3,000.00
Legal	1,000.00	-0-	1,000.00
Utilities	7,500.00	7,087.91	8,000.00
Labor-Employees	15,000.00	20,136.48	19,000
Labor-Sub-contractors	3,000.00	-0-	1,000.00
Inventory-Supply	3,000.00	2,307.85	5,000.00
Inventory-Distribution	10,000.00	26,702.93	25,000.00
Property Maintenance & Snow Removal	500.00	680.00	500.00
Tools & Equipment	4,000.00	3,670.00	13,000.00
Permit Fees	550.00	450.00	600.00
Water Supply Testing	2,000.00	2,005.00	2,500.00

Refunds	0.00	0.00	0.00
Insufficient Funds Cks. & Chg.	0.00	0.00	0.00
Lake Dewatering	<u>0.00</u>	<u>2,070.68</u>	
	\$53,050.00	\$70,593.20	\$84,300.00

Capital Reserve Accounts and Expenditures

Lake Dewatering	\$ 0.00	\$ 0.00	\$ 12,000.00
Payment of note, due 10/17/97	8,000.00	8,000.00	0.00
and interest	530.00	520.00	0.00
Payment of note, due 1/2/98	0.00	10,000.00	0.00
and interest	0.00	57.85	0.00
Payment of note, due 12/15/98	0.00	0.00	8,000.00
and interest	0.00	0.00	5,000.00
Capital Reserve Fund—			
Pillsbury Lake Dewatering			
Capital Reserve Fund	1,500.00	1,500.00	1,500.00
Water Main Improvement			
Capital Reserve Fund	2,000.00	2,000.00	2,000.00
Water Supply Capital			
Reserve Fund	2,000.00	2,000.00	2,000.00
Legal Capital Reserve Fund	1,000.00	1,000.00	1,000.00
New Well	<u>0.00</u>	<u>24,737.08</u>	<u>0.00</u>
	\$68,080.00	\$120,408.13	\$115,800.00

TREASURER'S REPORT

RECEIPTS

Balance on Hand January 1, 1997	\$ 35,527.42
Received 1997 Water Users Tolls (121)	18,540.00
including late charges (5)	150.00
Received 1996 Water Users Tolls (1)	150.00
including late charges (1)	10.00
Service Turn-Ons (1); Tie-Ins (0); Turn-Offs (1)	50.00
Town of Webster, NH – 1997 District Taxes Collected	40,412.00
Citizens Bank – NOW Checking Account Interest	313.85
Miscellaneous – Refunds	513.02
Sale of real estate	2,600.00
Loans	<u>30,000.00</u>
	\$128,266.29

EXPENDITURES

Utilities	\$ 7,087.91
Office Expense	2,849.35
Insurance	2,333.00
Legal	0.00
Snow Removal & Property Maintenance	680.00
Labor – Employees	20,136.48
Labor – Subcontractors	0.00
Inventory – Supply	2,307.85
Inventory – Distribution	26,702.93
Salaries	300.00
Tools & Equipment	3,670.00
Permit Fees	450.00
Water Supply Testing	2,005.00
Meters	0.00
Lake Dewatering	<u>2,070.68</u>
	\$70,593.20
Capital Reserve Funds:	
Dewatering Fund	1,500.00
Water Main Improvement	2,000.00
Water Supply	2,000.00
Legal	1,000.00
New Well	24,737.08
Paid Long Term Note due 10/17/97	8,000.00
plus interest	520.00
Paid Tax Anticipation Note due 1/2/98	10,000.00
plus interest	57.85
Balance on Hand, December 31, 1997	<u>7,858.16</u>
	\$128,266.29

Respectfully submitted,

GLADYS LEE DURGIN, Treasurer

SOURCE OF REVENUE -- 1997

WATER DEPARTMENT

Balance from December 31, 1996

Operating Budget	\$14,500.49	
New Well Account	21,026.93	
1997 Water Tolls	18,540.00	
(with late charges)	150.00	
1996 Water Tolls	150.00	
(with late charges)	10.00	
Service Turn-Offs (1); Turn-Ons (1);	50.00	
Tie-Ins (0)	0.00	
TOTAL WATER DEPARTMENT REVENUE		\$54,427.42

TOWN OF WEBSTER DISTRICT TAX COLLECTED

1997 Taxes Received	\$40,412.00	
TOTAL DISTRICT TAX COLLECTED		\$40,412.00

RECEIVED FROM ALL LOCAL SOURCES

Citizens Bank -- NOW Checking Interest	\$ 313.85	
Miscellaneous -- Refunds	513.02	
Sale of real estate	2,600.00	
Loans	30,000.00	

TOTAL RECEIVED FROM LOCAL SOURCES	<u>\$ 33,426.87</u>
TOTAL COLLECTED FROM ALL SOURCES	\$128,266.29

FIXED ASSETS

Wells and Pumps	\$ 38,500.00
Structures & Tanks	25,600.00
Water Mains & Gates	157,000.00
Municipal Building	5,000.00

PARK DEPARTMENT

Land Owned:

Lot 91, Section 1; Lot 90, Section 1; Lot 10, Section 2;	
Lots 50, 69, Section 4; Lots 27A, 29A, 36, 54, 55, Section 5;	
Lots 8, 18, Section 6; Parks C. and D.; Ball Park; Lots 65, 66,	
Section 4 (Playground); Beaches: Lots 36, 37, Section 2;	
105AB, Section 4	
Total Land	45,400.00
Equipment & Supplies	<u>5,000.00</u>
TOTAL FIXED ASSETS	\$276,500.00

CURRENT ASSETS

Cash on Hand – Operating Budget	\$ -8,431.69
Cash on Hand – New Well Account	16,289.85
Uncollected Water Tolls a/c Rec.	100.00
(1) Water Main Improvement	11,198.93
(2) Water Pump Replacement	678.33
(3) Lake Dewatering Fund	10,175.47
(4) Legal Fund	1,001.36
(5) Water Supply Fund	<u>2,002.65</u>
TOTAL CURRENT ASSETS	\$ 33,014.90
 TOTAL ASSETS	 \$309,514.90

REPORT OF DISTRICT AUDITOR

I have examined the accounts for the Commissioners, Treasurer and Clerk of Pillsbury Lake District for the Year 1997 and find them correctly cast and property vouched.

Respectfully submitted,

JULIA P. KENNEY, Auditor

ANNUAL MEETING – MARCH 11, 1997

The annual meeting of the Pillsbury Lake Village Water District was held on Tuesday, March 11, 1997 at 7:00 P.M. at the Clubhouse.

1. To hear the report of the Pillsbury Lake District Commissioners and any vote relating thereto.

Tom Hays gave the report about the water system.

2. a. To choose a clerk to serve until the next annual meeting – Eleanor Hoffman

b. To choose a moderator to serve until the next annual meeting – James Weld

c. To choose a treasurer to serve until the next annual meeting – Lee Durgin

d. To choose an auditor to serve until the next annual meeting – Julia Kenney

e. To choose one commissioner to serve until the annual meeting of 1999 – No one volunteered or was chosen

f. To choose one commissioner to serve until the annual meeting of 2000 – No one volunteered or was chosen

3. To see if the District will vote to raise and appropriate the sum of \$53,050 as detailed in the District Commissioner's proposed budget as follows:

Article passed.

4. To see if the District will vote to raise and appropriate the sum of \$80,000 for the construction of a new well and water shortage at the North end of the Lake in Park E and to authorize the commissioners to issue not more than \$80,000 of bonds or notes for this new well in accordance with the Municipal Finance Act and to authorize the Commissioners to issue and negotiate such bonds and notes and to determine the interest rate thereof. One Commissioner supports this article and the other does not. (Requires 2/3 ballot vote)

Art Savage against the article.

Tom Hays for the article.

The article was withdrawn for consideration and an amended article was proposed. This article is as follows:

To see if the District will vote to raise and appropriate the sum of \$80,000 for the construction of a new well and water storage at the North end of the Lake in Park E. Based on the judgment of the Commissioners if the Park E project is non-viable the remainder of the investment may be used to complete the construction of the well and water storage at the "Franklin Pierce Site." This warrant article also authorizes the Commissioners to issue not more than \$80,000 of bonds or notes for this project in accordance with the Municipal Finance Act and to authorize the Commissioners to issue and negotiate such bonds and notes and to determine the interest rate thereof. (Requires 2/3 ballot vote)

18 yes votes (polls open for 1 hour)

5. To see if the District will vote to raise and appropriate the sum of \$60,000 to finish the construction of the well and water storage at the "Franklin Pierce Site" and to authorize the Commissioners to issue not more than \$60,000 of bonds or notes to finish this well project in accordance with the Municipal Finance Act and to authorize the Commissioners to issue and negotiate such bonds and notes and to determine the interest rate thereof. One Commissioner supports this article and the other does not (Requires 2/3 ballot vote)

10 yes 8 no (polls open for 1 hour)

6. To see if the District will vote to raise and appropriate the sum of \$15,000 for the installation of a water filter system for the Pillsbury Lake Water System and the cleaning of the District Water Lines and to authorize the Commissioners to issue not more than \$15,000 of bonds or notes for the water filter system and cleaning of the District Water Lines in accordance with the Municipal Finance Act and to authorize the Commissioners to issue and negotiate such bonds and notes and to determine the interest rate thereof. One Commissioner supports this article and the other does not. (Requires 2/3 ballot vote)

11 yes 6 no 1 abstain (polls open for 1 hour)

7. To see if the District will vote to raise and appropriate the sum of \$20,000 to deweed Pillsbury Lake and authorize the withdrawal of \$8,000 from the Pillsbury Lake Deweeding Capital Reserve Fund created for that purpose. The balance of \$12,000 is to come from the budget surplus 1996-97. The Commissioners recommend this article.

16 yes 1 no

8. To see if the District will vote to appropriate the sum of \$1,500 to be deposited into the "Pillsbury Lake Dweeding Capital Reserve Fund." The Commissioners recommend this article. (Majority vote required)

18 yes

9. To see if the District will vote to raise and appropriate the sum of \$2,000 (two thousand) to be added to the "Water Main Improvement Capital Reserve Fund" and to name the District Commissioners as agents to expend both the principal and interest from this fund as needed for the fund's purpose. The Commissioners recommend this article. (Majority vote required)

Unanimous vote yes

10. To see if the District will vote to raise and appropriate the sum of \$2,000 (two thousand) to be added to the "Water Supply Capital Reserve Fund." The Commissioners recommend this article. (Majority vote required)

Unanimous vote yes

11. To see if the District will vote to raise and appropriate the sum of \$1,000 (one thousand) to "Legal Reserve Fund." The Commissioners recommend this article. (Majority vote required)

Unanimous vote yes

12. To see if the District will vote to authorize the District Commissioners to borrow money in anticipation of revenue and taxes.

Unanimous vote yes

13. To see if the District will ratify all actions taken by the District Commissioners on behalf of the District during the prior fiscal year.

Unanimous vote yes

14. To transact any other business which may legally come before this meeting.

Respectfully submitted,

ELEANOR L. HOFFMAN, Secretary
Pillsbury Lake Village Water District

BIRTHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1997

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
March 23	Concord	Cody Richard Rubel	Richard Doherty Rubel	Katheleen Anne Mitchell
April 3	Concord	Samuel Brian Hoar	Robert Howard Hoar, Jr.	Maureen May Doubleday
April 24	Concord	Matthew Stephen Arnold	Stephen Bennett Arnold	Kimberly Rae Starkey
April 29	New London	Myles Jordan Bouchard	Glen Gilman Bouchard	Judy Ann Coriveau
June 3	Concord	Lindsey Mae Reynolds	Bion Edward Reynolds, Jr.	Jean Mary Puliafico
June 14	Concord	Aiza Henre Danis	Patrick Foss Danis	Heidi Lynn Hubbard
July 7	Concord	Kaela Jewel Jackter	Jamie Jackter	Nicolette Jewel West
July 7	Concord	McKayla Maureen Reale	Stephen John Reale	Susan Lynn McCabe
September 30	Concord	Kassandra Diane Peterson	Richard Lee Peterson	April Diane Dupuis
October 19	Concord	Logan Samuel Bartlett	Charles Samuel Bartlett, IV	Jennifer Anne Young
October 26	Concord	Kiere Nicole King	Kevin Michael King	Laurie Ann Price
November 2	Concord	Maxwell Thomas Barrett	Keith Todd Barrett	Maryn Leslie Wright
November 20	Concord	Allison Marie Rose	Charles John Rose	Joyce Paula Hemond
December 18	Concord	Cathryn Nicole Smith	Leslie James Smith	Patricia Carol Ruminski
December 24	Concord	Cortney Patricia Angwin	Scott Garrett Angwin	Brenda Jean Currier

This is to certify that the above is correct, according to the best of my knowledge and belief.

BARBARA R. HOCHREIN, Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1997

Date of Marriage	Name of Groom	Residence of Groom	Maiden Name of Bride	Residence of Bride
March 8	Richard Doherty Rubel	Webster	Kathleen Anne Mitchell	Webster
May 31	Joseph M. Heath, IV	Salisbury	Wendy Jean St. Cyr	Webster
June 21	Scott Christopher Young	Webster	Laurie Lynn Cornell	Webster
July 4	Richard Lee Peterson, Jr.	Webster	April Diane Tripp	Webster
July 12	John Lloyd Langill	Concord	Laura Condon Benedict	Webster
August 2	John Elwin Clark	Webster	Kelly Ann Goddard	Webster
September 27	Jason Seth Carter	Webster	Sarah Beth Frew	Webster
October 10	Jonathan Galen King	Webster	Tina M.P. McKerley	Webster
October 18	Frederick S. Fleming, Jr.	Webster	Tina Marie Record	Webster
December 26	Craig Jeremy Thayer	Webster	Suzanne Marie Bourque	Webster
December 27	Norman Thomas Provencher	Webster	Mary Helen Krumenacker	Webster

This is to certify that the above is correct, according to the best of my knowledge and belief.
 BARBARA R. HOCHREIN, Town Clerk

DEATHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1997

Date of Death	Place of Death	Name of Deceased	Name of Father	Maiden Name of Mother	Burial Place
January 4	Webster	Pauline W. Taylor	Amory Curtis	Mabel Green	T.F.C.
January 6	Concord	Elsa T. Andrews	Oscar Thunbeerg	Elin Anderson	B.D.
February 21	Franklin	Margaret R. Pettingill	Howard J. Hunt	Bertha George	Concord, NH
March 23	Boscawen	Irene I. Hollins	Isaac Darroch	Emma Elliott	Boscawen, NH
March 29	Webster	John R. Greenlaw, Sr.	Frank W. Greenlaw	Ida B. Merrill	Concord, NH
April 1	Concord	Bessie M. Fredette	Henry A. Fredette	Bessie Brewer	Concord, NH
June 3	Webster	Fredrick W. Howe, Sr.	Harold Walter Howe	Nina G. Blaisdell	C.H.
July 24	Concord	Dorice A. Roby	Oscar Cummings	Bessie Shillito	R.D.
August 29	Concord	Stephen L. MacGregor	Wallace MacGregor	Shirley Lewis	Merrimack, NH
September 15	Boscawen	Perley G. Bowers	Ned A. Bowers	Jennie V. Keaton	B.D.
December 6	Concord	Mabel M. Anderson	William Miller	Sarah MacDonald	C.H.
Omitted from 1996 Town Report:					
December 14	Concord	Mary L. Mee	Thomas Spaulding	Anna Long	C.H.

Cemeteries:

R.D. = Riverdale C.H. = Corser Hill B.D. = Beaver Dam B.H. = Blossom Hill T.F.C. = Taylor Family Cemetery

This is to certify that the above is correct, according to the best of my knowledge and belief.

BARBARA R. HOCHREIN, Town Clerk

1997 Property Taxpayers

Abbott, Keith & Kristine	1-43	206,400.00	Caldwell, Matthew F. & Yoshie	3-120-2	20,100.00
Agos, Julian E., Trustee	1-43	206,400.00	Caldwell, Steven E. & Linda S.	3-13	79,600.00
Agos, Julian E., Trustee	2-54	117,000.00	Calons, Wilfred A. & Betty A.	2-45	68,100.00
Alviz, Joan M. & Walter	3-35-2	33,000.00	Callons, Wilfred A. & Betty A.	2-46	12,300.00
Amos, Larry & Linda	5-42	110,400.00	Callons, Wilfred A. & Betty A.	5-1-7	2,400.00
Anderson, Cynthia	5-60-1	121,300.00	Callahan, Thomas W. & Sharon G.	2-2	17,700.00
Anderson, Duane & Faith	3-99	87,700.00	Capricotta, Frank J. & Louise M.	1-47	2,300.00
Anderson, Duane & Faith	7-62	3,600.00	Capricotta, Frank J. & Louise M.	2-56	90,700.00
Anderson, Duane & Faith L.	3-22	81,000.00	Carbone, Michael J.	6-85	106,200.00
Anderson, Duane A. & Faith L.	3-100	22,300.00	Card, Dennis J. & McCarty, Maureen E.	13-15	104,300.00
Anderson, Duane A. & Faith L. & Quinn Hope L.	3-126	24,200.00	Carey, James & Neville, Patricia	5-66	72,900.00
Anderson, Jeanne P.	7-34-1	116,200.00	Carlisle, Alfred J. & Gloria C.	6-45	11,200.00
Anderson, Mabel	3-98	24,400.00	Carlisle, Alfred J. & Gloria C.	6-87	77,500.00
Anderson, Mark R.	5-60-28.3	6,400.00	Carlisle, Alfred J. & Gloria C.	Trustees	
Andrews, Marjorie	3-49	67,850.00	Carlisle, Alfred J. & Gloria C.	Trustees	
Andrews, Stanley J. Jr. & Ruth A.	5-44&47-4	85,500.00	Carlisle, Kevin A.	6-89	16,900.00
Angwin, Scott G. & Currier, Brenda J.	3-110-2	115,500.00	Caron, Carol V.	11-3	76,500.00
Apanel, Patrick	3-121	15,500.00	Carter, Kenneth & Priscilla	5-1-3	50,300.00
Apanel, Patrick	3-122	58,400.00	Caser, Joseph E. & Edna M.	5-17	75,900.00
Arnold, Stephen B. & Kimberly R.	8-10-4	66,600.00	Cashell, Cheryl	5-1-4	6,800.00
Arpno, Michael S. & Kathy A.	3-56-1	101,650.00	Cashell, Cheryl	5-1-4	14,500.00
Arsenault, Donald J. & Cynthia A.	8-20	91,400.00	Cashell, Frank & Ann	11-13	8,700.00
Auprey, Douglas R. & Kimberly M.	3-119	11,500.00	Cashell, Frank & Ann	11-15	7,700.00
Austin, June S.	1-15	3,600.00	Cashell, Frank & Ann	11-15	47,500.00
Austin, June S.	1-29	800.00	Cashell, Frank Jr. & Ann & Cheryl	11-17	7,500.00
Austin, June S.	1-31	7,950.00	Cashell, Frank Jr. & Ann & Kelly	11-16	7,500.00
Austin, June S.	4-3-1	5,250.00	Cate, Ralph W. & Julie A.	6-9-1	135,300.00
Austin, June S.	4-33	16,800.00	Caselo, John M. & Nancy J.	9-19-1	96,900.00
Austin, June S.	4-34	600.00	Chalkas, George T. & Linda M.	3-47	27,200.00
Austin, June S.	13-11	172,900.00	Challanti, Peter & Penny	7-56	55,500.00
Austin, June S.	4-36	3,800.00	Challanti, Peter & Penny	7-58	3,300.00
Austin, Peter & Lorna	3-62	131,500.00	Chamberlin, Thomas W.	7-45-1B	
Austin, Peter & Lorna	4-32	54,200.00	& Katherine M.		19,300.00
Austin-Franks, Patricia A.	4-4	1,000.00	Chandler, Nellie	7-4	87,700.00
Bachley, Barbara & Rand, Bruce	6-78	29,900.00	Charlton, Jo-Anne, Chester Ned & Marion Dorothy	3-118	73,800.00
Bachley, Barbara & Rand, Bruce	12-17	6,300.00	Chase, Mary	3-34	
Baker, Kent G. & Heath, Heather A.	12-6	108,300.00	Cheney, Andrew S. & Sandra L.	3-127	65,900.00
Baker, Kent G. & Heath, Heather A.	12-7	2,200.00	Chappetta, Lawrence P. & Victoria S.	3-116-1-1	18,900.00
Bail, Michael E. & Anne L.	5-15-5A	28,500.00	Chawcsak, John P. & Jeanne C.	6-4	106,000.00
Barnard, Keith R.	4-21	16,000.00	Ciley, George C. III	13-23	94,500.00
Barnes, David & Susan	2-10-1	113,450.00	Clark, Nancy S.	5-64	87,600.00
Baron, William & Edna	2-40	23,300.00	Clares, Alfred S. Jr.	5-48	2,080.00
Barnett, Keith T. & Maryn L.	3-46-1	145,700.00	Clares, Alfred S. Jr.	5-85	80.00
Barter, George M. & Dorothy G.	2-25	83,400.00	Clares, Alfred S. Jr.	5-86	80.00
Barlett, Charles S. & Sandra L.	8-19 & 18A	140,800.00	Clares, Alfred S. Jr.	13-18	
Barlett, Clifton C. & Susan M.	3-50	64,700.00	Clares, Alfred S. Jr.	13-25	91,600.00
Baston, William B. & Carolyn R.	13-22	216,400.00	Clares, Philip W. & John A.	5-15-6&7	1,200.00
Battheider, David M. & Carol M.	3-60	130,200.00	Claugh, Stephen L.	4-7	500.00
Battheider, Stephen M. & Eileen P.	7-2-1	76,400.00	Claugh, Alan W.	3-5	51,700.00
Bates, Peter	4-65	3,850.00	Claugh, Fern A.	3-25	135,200.00
Baznet, Claudia M. & John P.	4-71	126,350.00	Claugh, Fern A.	6-38	6,900.00
Bean, Bruce	7-51	550.00	Claugh, William W. Sr. & Barbara	3-26	100,300.00
Beck, Dora E. & Turner, Jude A.	3-27	7,900.00	Colley, Robert E. & Donna M.	2-28	86,400.00
Beck, Dora E. & Turner, Jude A.	3-28	129,100.00	Coggswell, Thomas G. & Mariani B.	5-98	173,750.00
Becker, Roger A. & Sara S.	3-20	101,350.00	Colby, Colin S. & Pauline Y.	5-1-2	76,400.00
Becker, Roger A. & Sara S.	3-21	38,350.00	Coleman, Robert N. & Joan B.	1-33	12,300.00
Belanger, Kevin R.	5-62	80,000.00	Coleman, Robert N. & Joan B.	1-37	157,900.00
Beliveau, Richard S. & Susan D.	8-11	99,700.00	Coleman, Robert N. & Joan B.	1-45	5,200.00
Bender, Martin	2-7	100,100.00	Collins, John R. & Leslie C.	6-61	109,600.00
Bender, Martin J. & Webster, Nancy G.	2-10	2,100.00	Concord Electric Co.	3-1700-0	355,861.00
Benedict, David F.	11-35th/39	13,900.00	Corey, Adm M.	7-23	43,100.00
Benedict, Laura C.	11-29 & 30	107,900.00	Corias, Dana R. & Mary S.	9-19	5,100.00
Benedict, Ruth H., Trustee	11-31-34&41	20,300.00	Corias, Dana R. & Mary S.	9-28	111,150.00
Benson, Richard W. & Susan E.	13-3	88,100.00	Corias, Leslie P., Trustee	7-11	79,900.00
Bergeron, Henry J. & Katherine M.	4-23	84,300.00	Corias, Leslie P., Trustee	7-12.13	21,200.00
Berry, Kim R. & Jaabert, Carme E.	7-45-1A	126,100.00	Corias, Richard	6-102&103	1,700.00
Berryman, Connie & Richard	13-5	111,500.00	Corias, Richard	7-61	7,650.00
Bird, William J. & Frances S.	6-16	94,400.00	Corias, Richard	9-25	1,700.00
Blackley, Wendy W.	5-53	83,550.00	Corias, Richard	9-27	108,650.00
Blake, Normandie	6-68	136,250.00	Cosline, Martin C. & Roberta L.	5-43&47-3	139,400.00
Blake, Normandie	6-95	42,100.00	Courage, Matthew E.	4-59	32,600.00
Blake, Normandie	6-106	25,800.00	Courser, Fred W. Jr.	1-14	9,000.00
Blanchette, Glen & Marjorie	2-44	86,800.00	Courser, Fred W. Jr.	3-18	900.00
Blanchette, Harold L. & Kristine	7-34-2	92,000.00	Courser, Fred W. Jr.	3-40	100.00
Blanchette, Robert L. & Deborah A.	2-30	100,100.00	Courser, Fred W. Jr.	3-85	1,750.00
Blas, Theodore J. & Jane B.	4-16	114,000.00	Courser, Fred W. Jr.	4-58	12,250.00
Blodgett, David & Donna	6-5-1	50,800.00	Courser, Fred W. Jr.	4-64	13,000.00
Bliss, Gerry	7-41	21,400.00	Courser, Fred W. Jr.	6-20	500.00
Bond, James T., Jr. & Landry, Robin A.	2-31	103,900.00	Courser, Fred W. Jr.	6-36	2,400.00
Bois, Patricia A.	7-48	84,900.00	Courser, Fred W. Jr.	6-40	100.00
Bouffer, Richard & Suzanne	1-36	125,800.00	Courser, Timothy A.	4-66	1,600.00
Bourke, Martin P.	4-13	56,500.00	Crathern, Neil S. & Christine M.	4-79	7,700.00
Bouwell, Elmer L. & Debra	4-61	53,750.00	Crathern, Neil S. & Christine M.	5-15-1	152,000.00
Bow, William S. & Elisabeth	5-68	98,200.00	Crathern, Neola D.	8-14	9,400.00
Bowers, Chester & Marion	3-68	19,300.00	Creighton, Benjamin H.	7-18	77,550.00
Bowers, Ned W. Estate	6-58	50,000.00	Creighton, Daniel L. & Carol A.	5-21	79,100.00
Bowman, Bruce W.	6-101-1	76,500.00	Creighton, Glen A. & Sandra L.	7-64	73,300.00
Boynton, John M. & Alicia A.	6-98	109,500.00	Croft, Susan M.	3-57	126,500.00
Brannigan, Donald F. & Edythe J.	6-4	62,000.00	Crook, Donna K.	3-24-4-1	83,350.00
Brannigan, Helen M.	6-3	101,700.00	Crooks, Gary	2-26-1	2,300.00
Brintnall, Isabel V.	5-14	918.00	Cross, Paul A.	2-35	60,400.00
Brintnall, Isabel & Michael Trustees	5-63-3	1,766.00	Cross, Paul A.	2-35-1	7,000.00
Broker, Clifford G. & Janet C.	8-4	124,400.00	Croft, Donald J. & Joyce E.	7-29	40,650.00
Broker, Clifford G. & Janet C.	8-45	900.00	Croft, George J. & Medora C.	7-29-1	1,325.00
Broker, Clifford G. & Janet C.	8-3-3	50.00	Cummings, George C. & Nancy J.	2-29	83,850.00
Broker, Clifford G. & Janet C.	8-3-4	750.00	Cummings, Richard E. & Darlene	3-33-1	19,600.00
Broker, Clifford G. & Janet C.	9-48-1	5,350.00	Cummings, Richard E.	9-23-4	36,700.00
Broker, Nathanael & Carol K.	9-43-1&43-4	3,750.00	Cummings, Richard E.	3-30	123,300.00
Broker, Paul C.	6-37	100.00	Cummings, Richard E.	9-50	2,100.00
Broker, Paul C.	6-39	350.00	Curie, Joseph E. & Rebecca E.	1-48	87,600.00
Broker, Paul C. & Ines S.	9-48-2-2	185,800.00	Curie, Joseph E. & Rebecca E.	1-24	2,600.00
Broker, Paul C. & Ines S.	9-48-2-1	1,000.00	Curtis, Laura E. & Robert J.	5-39	118,200.00
Brooks, Lyman J. & Barbara	4-31	92,400.00	Curtis, Dennis P. & Theresa M.	12-22	6,400.00
Brophy, Robert M. & Joyce L.	11-18	78,500.00	Outter, Allan A. & Merrill	9-21	102,200.00
Buckley, Cary D.	4-2	141,300.00	Damano, Michael	11-42	11,300.00
Buckley, Jere D.	4-1	49,600.00	Dartmouth College Trustees of	6-93	35,800.00
Buckley, Jere D. & Cary D.	4-6	26,550.00	Davis, Charles K.	7-22	77,600.00
Busselle, James A. & Patricia S.	5-51	129,600.00	Davis, William & Elizabeth Donahue Davis	3-124	99,600.00

1997 Property Taxpayers

Dave, Fredenc R. & Janice F	1-19	182,700.00	German, Bonnie J	11-26	69,700.00
Dave, Frederic R. & Janice F	1-16	450.00	Gifford, John R. & Susan	6-97	13,800.00
Dave, Frederic R. & Janice F	1-17	2,200.00	Gifford, Stephen C. & Kathleen J	8-6-2	110,700.00
Dave, Frederic R. & Janice F	1-18	115,850.00	Godbout, Alan J. & Robin J	3-24-4-5	117,400.00
Dave, Frederic R. & Janice F	1-21	1,350.00	Goddard, Kelly A. & Clark, John E	3-101	112,300.00
Dave, Frederic R. & Janice F	1-25	3,400.00	Gosnell, Paul W. & Shirley E	3-76	89,000.00
Dave, Frederic R. & Janice F	1-28	48,000.00	Golec, Michael L	7-27	76,600.00
Dean, Shirley R	3-42	55,000.00	Goodhue, Pauline	3-17	21,300.00
Deangelis, Mark T	3-43	39,000.00	Goodrich, Georgene	11-5	15,300.00
DeGriena, Arche D. & Jane L	3-56	93,400.00	Gosinski, Teddy S. Jr. & Michele A	3-53	136,000.00
Delano, Joseph C. & Avelyn K	4-57	46,500.00	Gould, Robert A. & Donna J	6-34	45,700.00
Delano, Stephen G. & Jean R	2-26-2	70,800.00	Gove, Anne M	13-12	124,900.00
Delicata, N. A.	5-69	72,400.00	Gove, Anne	2-50	26,000.00
Dello Russo, Raymond A	5-83	18,000.00	Gray, Deborah	5-31-1	133,700.00
Denoncourt, Nancy	3-41	1,900.00	Green, Christine M	2-23	61,100.00
Derby, Ronald D., Sr. & Patricia A	4-35	40,400.00	Greene, Barbara S	11-40	73,700.00
de Rham, Casimir Jr. & Elizabeth E	4-51	850.00	Greenlaw, John R. Jr	4-56	46,500.00
de Rham, Casimir Jr. & Elizabeth E	4-74	4,700.00	Griffin, Robert J. & Carole C	8-112	28,000.00
de Rham, Casimir Jr. & Elizabeth E	4-76/75-1	147,800.00	Grof, Florence M	6-47	2,300.00
de Rham, Casimir Jr. & Elizabeth E	4-77	2,000.00	Grof, Florence M	2-52	11,700.00
de Rham, Casimir Jr. & Elizabeth E	4-68-1	7,050.00	Guaraldi, George L	3-2	1,000.00
de Rham, Elizabeth E	4-78	1,850.00	Gunnigle, June E. Et Al	13-14	113,200.00
de Rham, Elizabeth E	7-20	1,950.00			
de Rham, Elizabeth E	7-21	2,100.00	Habig, John F	1-20	132,200.00
de Rham, Elizabeth E	4-50	134,600.00	Hachey, Ken & Kerry	1-48	42,000.00
de Rham, Elizabeth E	4-75	850.00	Hale, William O. & Shirley A	8-9	134,500.00
Desfosse, Kenneth B. & Mane A	6-46	60,600.00	Hallenberg, Robert R. & Diane V	7-3	115,000.00
Desmarais, Marylou T	13-21	155,000.00	Halley, Janet L	3-33-5	99,150.00
Desmarais, Philip C. & Marylou D	9-19-38-19-4	177,700.00	Hannon, Robert E. & Patricia A	3-93	104,500.00
Devold, Arlene R	9-5	8,800.00	Hardy, Joan L. & Carson, Martha E	4-68	62,800.00
Diaz, Gloria & Barbara	4-44	86,000.00	Haslam, George K. & Elaine H	3-105-1	132,600.00
Di Gang, Agnes	11-6	14,400.00	Haskins, Dorothy V.	3-55	58,850.00
Diggins, James P. & Nancy E	5-32-3	123,600.00	Healy, Thomas E. & Janice L	3-89	80,600.00
Duback, Paul	3-88	15,500.00	Hernick, David L	4-10	156,600.00
Dodgman, Forrest E. Kathleen J.	5-47-2	48,000.00	Heston, Julie L, Trustee	11-20	106,400.00
Doucette, Anne Bell	4-69	68,800.00	Higgins, James R. & Helena S	5-54-1	109,350.00
Doucette, Richard R. & Joan E	5-20	86,000.00	Higgins, Norman A. & Sharon B	3-24-1	114,000.00
Dougherty, Christopher T	7-19 & 7-1	128,700.00	Hill, John R. & Beverly S	1-40	124,200.00
Dow, Peter A. & Katherine Ayn	9-23-2	113,800.00	Hill, Libby K	8-39	1,300.00
Downey, Robert W	1-47	177,000.00	Hill, Libby K	8-40	7,650.00
Downey, Robert W	2-53	29,200.00	Hills Grove, Gary & Patricia	6-25	207,600.00
Downey, Robert W	2-59	43,100.00	Hills Grove, Raymond & Eleanor	6-42	1,050.00
Downey, Robert W	2-60	14,700.00	Hills Grove, Raymond & Eleanor	6-43	39,600.00
Downey, Robert W	2-61	51,900.00	Hills Grove, Raymond & Eleanor	6-44	2,300.00
Downey, Robert W. & Patricia E	1-47	2,300.00	Hills Grove, Raymond & Eleanor	9-10	3,700.00
Drolet, Nancy M. Evans & Yvonne	5-31-2	52,600.00	Hills Grove, Raymond & Eleanor	12-11	72,200.00
Drown, Richard W	5-33/39	4,850.00	Hills Grove, Raymond & Eleanor	6-47-1	50.00
Drown, Richard W	5-49	2,050.00	Hoar, Brian	3-91	37,760.00
Drown, Richard W. & Patricia A	5-67	150.00	Hoar, Kenneth R. & Phyllis B	5-23	111,700.00
Drown, Richard W. & Patricia A	5-58	75,650.00	Hoar, Kenneth R	5-22	12,200.00
Drown, Robert F. Jr. & Kathleen A	3-94	80,250.00	Hoar, Robert H. & Donna G	3-91	50,850.00
Drown, Robert Sr. & Katherine	3-87	29,500.00	Hoar, Robert H. & Donna G	3-92	93,500.00
Drown, Robert Sr. & Katherine	5-67	2,300.00	Hoar, Robert H. Jr. & Maureen M	3-55	55,100.00
Drown, Robert F. & Katherine H.	9-19-5	3,650.00	Hochman, Joseph & Barbara	12-4	113,100.00
Drown, Robert F	3-96	140,350.00	Hodakowski, James P. & Paula M	8-6-1	75,700.00
Druding, Charles H. & Judith A	11-1	85,700.00	Hodgdon, Elaine M	8-37	49,300.00
Druding, Charles H. & Judith A	9-23-1	30,500.00	Hodges, David A. Jr. & Joanna T.	6-24	73,400.00
Dube, Charles J. & Irene C	7-46	31,600.00	Holcomb, Karen C	4-63	61,100.00
Duford, Richard G. Sr. Fay L. & Richard G. Jr	7-52	39,650.00	Holland, James P. & Anne C	3-106	87,200.00
Durgin, Judith A	9-8	23,500.00	Hollins, Harvey A. Sr. & Irene	6-54	93,300.00
Durgin, Ronald R	11-21/22	12,700.00	Holste, Robin M	6-55 & 56	22,600.00
			Holste, Robin M	9-2	750.00
			Hook, Don M. & Linda M	12-24	70,500.00
Eaton, William L. & Georgianna	13-16	97,000.00	Hook, John F. & Kathleen M	9-13	34,200.00
Elliott, Marjorie B	3-24-4-4	33,300.00	Hook, Sylvia A	6-57	70,400.00
Embley, Sally Cogswell	5-62	120,900.00	Hopkinson, Ruth H	6-100	10,850.00
Emerson, Guy H. & Marcia M	8-38	66,400.00	Hopkinson, Town Of	8-41	2,700.00
Emerson, Randolph L. & Susan K	6-68-2	168,200.00	Horne, Benjamin & Jean Y, Trustees	1-35	132,500.00
Emley, Julia	2-49	30,100.00	Houle, Michael G. & Susan P	9-16	43,500.00
Emley, Julia	13-13	114,900.00	Howe, Frederick W. Sr. & Janet I	5-12	113,950.00
Envalofski, Constantine A. & Mary E	5-34-3	119,450.00	Howe, Jeanne E	6-40 & 72	99,950.00
			Hoyt, Kaye L	3-125	89,400.00
Fanjopy, Roy E. & Paula J	6-46-5	86,400.00	Hubbard, John G	5-26	96,850.00
Ferrante, Ronald P. & Anne M	5-15-58	28,800.00	Hudson, Laura May & Pike, Winfred	1-32	109,900.00
Fiffeld, Kathleen Young & William R	1-27-2	68,900.00	Hughes, Edward G. & Sami	6-96-2	69,300.00
Fiffeld, Kathleen Young & William R	1-27-3	264,800.00	Hunt, Frances M	3-31	45,000.00
Findlay, Harnet J	2-13	14,600.00	Hurd, Richard & Nancy	7-98	300.00
Findlay, Harnet J	2-15	136,050.00	Hurd, Richard D. & Nancy L	7-65	14,800.00
Findlay, Harnet J	2-32	4,500.00	Hurd, Richard D. & Nancy L	7-37	14,700.00
Findlay, Harnet J	13-17	40,800.00	Hurley, Raymond G	3-110-1	136,050.00
Finlayson, Cynthia	2-57	111,400.00	Hurley, Raymond P	4-54	101,000.00
Finlayson, Cynthia	1-47	2,300.00	Huse, Lisa M	6-66	102,200.00
Forello, Eleanor	5-81	14,700.00			
Fisher, Bertha A. J. Trustee	5-13	153,200.00			
Fisher, Bertha A. J. Trustee	5-27	6,700.00	Inman, Randolph E. & Patricia E	5-24	400.00
Fletcher, Jane Melvin	8-17	160,700.00	Inman, Randolph E. & Patricia E	6-50	1,250.00
Ford, Caroline Eaton	8-8-2	120,800.00	Inman, Randolph E. & Patricia E	6-70	89,600.00
Ford, Glenn R. & Anne L	9-15	78,000.00	Inman, William E. & Beth M	3-87	138,300.00
Ford, Linwood & Judith & Curtis	3-48	30,350.00	Irving, Linda M	9-24	75,000.00
Fortune, Jamie P. & Kimberly J	8-18/19A	48,900.00			
Foss, Richard D. & Laurel R	6-58	100,300.00	Janeway, Harold W. & Elizabeth C	8-10-7	50.00
Frank, William G. & Linda L	6-67-1	90,050.00	Janeway, Harold W. & Elizabeth C	8-10-1	50.00
Fredette, Richard A. Jr. & Kandy L	11-4	143,500.00	Janeway, Harold W. & Elizabeth C	8-10-2	50.00
French, Laurence A. & Nancy P	9-1	7,600.00	Janeway, Harold W. & Elizabeth C	8-10-3	50.00
Frost, Donald G. & Edna F	6-1	127,450.00	Janeway, Harold W. & Elizabeth C	8-10-6	50.00
Frost, Donald G. & Edna F	12-15	34,900.00	Janeway, Harold W. & Elizabeth C	8-22 & 23-2	227,150.00
Frost, Donald G. & Edna F. & Frost, Harold & Roberta	6-79	138,300.00	Janeway, Harold W. & Elizabeth C	8-24	8,100.00
Frost, Donald G. & Edna F. & Frost, Harold & Roberta	6-94	1,650.00	Janeway, Harold W. & Elizabeth C	8-25	250.00
Frost, Ernest M. & Helen A	6-73	4,100.00	Janeway, Harold W. & Elizabeth C	8-26	750.00
Frost, Ernest M. & Helen A	3-59		Janeway, Harold W. & Elizabeth C	8-21-1	19,500.00
Frost, Harold & Roberta	12-16	13,900.00	Janeway, Harold W. & Elizabeth C	8-21-2	4,350.00
Frost, Neal E. & Patsy A	6-108	37,200.00	Janeway, Harold W. & Elizabeth C	8-26 & 27	29,800.00
Frost, Ronald W. & Donna M	3-15	92,100.00	Jeffrey, Clarence J. & Georgia B	4-15	154,800.00
Frost, Ronald W. & Donna M	12-13	14,700.00	Jeffrey, Clarence J. & Georgia B	4-26	1,100.00
			Jeffrey, Clarence J. & Georgia B	4-20	200.00
			Jenovesse, Goldie A. & Karne L	3-69	46,900.00
			Jenovesse, Michael F. & Goldie A	3-70	73,000.00
			Jewell, Cydney M	9-23-3	110,550.00
Gangi, Louis J	7-7	179,700.00	Johnson, Dennis M. & Michele M	5-77	70,600.00
Gangi, Louis J	7-7-2	2,100.00	Johnson, Peter N. & Donna M	2-3	106,700.00
Garcia, R. Bruce & Judith	7-55	60,200.00	Johnson, Ronald R. & Judith A	12-23	6,200.00
Geiger, Lygia E	9-11	56,300.00	Jones, Cynthia R. Trust & Bagley, Robin Rolfe Bagley Rev. Trust	5-89	99,700.00
George, Richard M	4-41	94,550.00			

1997 Property Taxpayers

Jones, Cynthia R. Bagley, Robin R. & Palenau, Sally R.	5-87	102,300.00	Mellen Company, Inc.	3-56-2	41,400.00
Jones, Judith M.	4-278-29	142,150.00	Mellen, Robert H. J. & Melissa L. & Jonathan Y.	3-60	196,000.00
Jones, Judith M.	4-28	200.00	Merrill, Peter B. & Tamme	3-33-3	119,400.00
Jones, Judith M.	4-30	1,300.00	Memmick County Telephone Co	9-40	12,200.00
Jones, Marion T.	4-19	48,100.00	Millard, Elizabeth	3-3	500.00
Josephson, Michael	9-31	86,200.00	Millard, Maxwell & Elizabeth	3-4	950.00
Joyal, J. Jeffery & Susan F.	6-81	70,100.00	Miller, William S. & Joanne F.	8-21-2	143,300.00
Kellogg, Douglas E. & Robert W.	5-99	90,000.00	Milliken, Laura & Seymour, Mark	7-42	15,100.00
Kenney, Harold	2-1	3,950.00	Millon, Jane V.	4-18	156,650.00
Kenney, Harold	3-16	2,750.00	Mills, Michael D. & Lon A.	3-29-2	116,350.00
Kenna, Pauline	7-15	75,600.00	Mitchell, Donald E. & Mary L.	7-28	70,500.00
Klens, George L. & Joyce M.	6-101-3	14,900.00	Mock, Adam E.	6-71	82,800.00
Kimball, Harry D. & Lisha A.	3-29-1	21,350.00	Mock, Adam	1-22	60,950.00
Kimball, Harry D. & Lisha A.	3-73	112,550.00	Mock, Adam F. & Linda P.	5-38	148,050.00
Kimball, Harry D. & Lisha A.	11-23-24-25	79,600.00	Mock, Adam F. & Linda P.	5-40	450.00
Kimball, James A. & Maureen F.	7-45-2	156,750.00	Mock, Barbara D.	6-7-2	57,200.00
Kimball, Mark D. & Shelby	3-71-2	17,600.00	Mock, John W. & Henry P.	7-8-1	20,800.00
Kimball, Ray L. & Eleanor K.	5-75	79,200.00	Mock, John W. & Henry P.	7-8-2	19,200.00
Kimball, Edna M.	5-3	28,200.00	Mock, Robert E. & Barbara J.	4-39	67,000.00
King, F. Richard	6-11	56,800.00	Mock, Robert E. & Barbara J.	4-40	18,850.00
King, F. Richard	6-12	8,300.00	Mock, Winifred J. Irrevocable Trust	7-2	22,300.00
King, John A. & Karen R.	3-67	124,900.00	Monz, Gerald M. & Dorothy H.	1-5	161,200.00
King, Kevin M. & Lucinda A.	4-60	62,750.00	Morrison, David M. & Suzanne C.	9-45	161,700.00
King, Paul H. & Virginia E.	7-30	47,100.00	Moses, Harvey S. & Cynthia A.	5-48	3,100.00
Knowles, Robert E.	3-79	215,600.00	Mueller, Richard L. & Sally D.	2-51	153,450.00
Koberst, Donald W. & Carolyn M.	6-13 & 14	112,900.00	Mulhem, Elizabeth M.	3-84-2	119,000.00
Koebel, Rouleen G.	3-8	1,050.00	Mulhem, Elizabeth M.	3-84-1	13,600.00
Koebel, Rouleen G.	3-10	2,100.00	Mulhem, Elizabeth M.	3-84-3	17,100.00
Koebel, Rouleen G.	3-37	14,000.00	Mullins, Winfred S.	9-41	11,000.00
Korbel, Keith S. & Eileen A.	12-14	77,800.00	Mullins, Winfred S.	5-93-96	176,700.00
Kunath, Dieter H. & Patricia L.	1-7	111,400.00	Murphy, George J.	5-34-2	37,850.00
			Murphy, Lawrence M. & William J.	5-15	52,400.00
Lacey, Jeffrey D. & Gail A.	9-29-2	119,530.00			
Ladd, Fifield, Cole, Ladd	7-54	800.00	Nason, Sheldon E.	12-1, 2, 4, 3	81,600.00
Lake, Robert T.	6-67	42,000.00	Nelson, Elizabeth L.	6-31	24,500.00
Lake, Robert T. & Sally L.	6-65	162,900.00	Nelson, Elizabeth L.	6-31A	15,100.00
Lake, Robert T. & Sally L.	6-68-1	23,000.00	Nelson, Jerold R. & Vickie M.	2-9	11,450.00
Lake, Robert T. Jr. & Heidi L.	11-19	127,600.00	Nelson, John E. II & Tae	2-58	159,300.00
Lambert, David L. & Tammy I.	7-45-4	113,200.00	Nelson, John E. II & Tae	1-47	2,300.00
Lampron, Dean E. & Robin	2-11	110,600.00	Neville, George H. & Carol A.	4-70	105,600.00
Lariman, Bruce R. & Susan L.	9-20	91,300.00	New England Hydro-Transmission Corp	14-0340-0	999,999.00
Lapine, Charles & Levey, Marianne	1-13	113,100.00	New England Hydro-Transmission Corp	14-0340-1	999,999.00
Larson, David K. & Therese E.	3-46-2	49,700.00	New England Hydro-Transmission Corp	14-0340-2	999,999.00
Larson, David & Therese	3-44	55,450.00	New England Hydro-Transmission Corp	14-0340-3	999,999.00
Larson, David & Therese	3-39	2,800.00	New England Hydro-Transmission Corp	14-0340-4	999,999.00
Latham, Carol K.	4-49	174,300.00	New England Hydro-Transmission Corp	14-0340-5	999,999.00
LaValley, Richard & Ida M.	7-8-3	22,150.00	New England Hydro-Transmission Corp	14-0340-6	999,999.00
Lawless, Peter C. & Denise G.	2-42	100,800.00	New England Hydro-Transmission Corp	14-0340-7	823,316.00
Lawless, Peter C. & Denise G.	2-43	550.00	New England Power Co	14-0350-0	182,691.00
Leathers, Donald E. & Lorraine G.	3-51	99,100.00	Nichols, Avs B Trustee	5-88	132,100.00
Leclerc, Keith & Lorraine, Lisa	7-45-3	100,000.00	Nichols, Avs B Trustee	2-48	520.00
Lee, Christopher H. & Sheila	13-6	105,500.00	Nichols, Avs B Trustee	5-86	20.00
Leeming, Rupert P. & Joanne E.	3-110-38-117	114,400.00	Nichols, Avs B Trustee	13-18	
Leimann, Richard K.	6-63	125,550.00	Nichols, Avs B Trustee	13-28	98,400.00
Lemieux, Philippe M.	1-39	87,200.00	Nichols, L. Earl Trustee	5-36	7,450.00
Little, George H.	1-6	69,600.00	Norns, Marilyn C.	4-47	3,550.00
Little, John & Rebecca	9-17	142,700.00	Nylen, Paul & Marilyn	6-90	38,700.00
Little, John & Rebecca	9-18	11,700.00			
Little, John & Rebecca	9-45-1	3,050.00	Ober, Richard & Harvey, Elizabeth	6-9-2	28,600.00
Little, John & Rebecca	9-45-2	1,050.00	Olson, Carolyn	3-6	75,900.00
Little, John & Rebecca	9-14	56,800.00	Olson-Martin, Treasa	1-27	85,450.00
Livingston III, William & Christine	3-95-1	102,900.00	Oliver, Maureen F.	2-32	121,400.00
Logan, Mark W. & Claudia J.	5-2-2	20,500.00	Olsen, Stanley C.	1-2, 3, 98-11	223,900.00
Longner, Clayton J. & Phyllis O.	6-26	2,450.00	Olsen, Stanley C.	1-482-5	109,000.00
Longner, Clayton J. & Phyllis O.	6-30 & 30A	120,100.00	Olsen, Stanley C.	2-11-1	2,950.00
Longner, Clayton J. & Phyllis O.	6-338-468-59	100.00	Olsen, Stanley C.	2-12-1	3,300.00
Lorden, Jeffrey E.	9-23	114,000.00	Oneda Development, Inc	9-91	7,850.00
Lorden, Joel F. & Tamara A.	6-52-1	59,300.00	Owring, Kevin J. & Colin G.	5-78	15,600.00
Lorden, Joel E. & Tamara A.	6-52-2	18,100.00			
Lorden, John E. Sr. & Miriam E.	3-34	92,100.00	Parsons, Robert E. Trustee	11-88-9	27,900.00
Lougee, Sarah G.	8-21-3	18,800.00	Patel, Pratul M. & Kapila P.	3-116-1-2	178,100.00
Lowell, Stephen F.	13-19	97,800.00	Palenau, Wayne & Sally	5-91	114,600.00
Lowell, Stephen F. & Kay A.	13-20	53,350.00	Payne, William M. & Jacqueline W.	13-24	96,900.00
Lukasauskas, Vito	6-15	32,200.00	Pearson, Jon N.	2-39	72,300.00
			Pearson, Paul W. & Susan A.	2-36-1	106,700.00
MacDonald, John T.	12-9	9,200.00	Pearson, Paul W. & Susan A.	2-37	1,500.00
MacDonald, John T. & Marcia G.	12-10	90,400.00	Pearson, Robert Jr. & Elizabeth	2-19	20.00
MacGowan, Mary Jo	4-72	197,900.00	Pearson, Robert Jr. & Elizabeth	2-20	115,900.00
MacGregor, James H. & Karen S.	6-46-2	73,300.00	Pearson, Robert Jr. & Elizabeth	2-22	800.00
MacGregor, Stephen L. & Elaine C.	6-46-3	82,700.00	Pearson, Robert Jr. & Elizabeth	2-28-283	100.00
MacRae, Kathy L.	3-115	184,300.00	Pearson, Robert Jr. & Elizabeth	3-36	1,350.00
Macrom, Robert R. & Patricia A.	11-10 & 11	136,300.00	Pearson, Robert Jr. & Elizabeth	5-7	200.00
Manning, Steven E. & Leslie S.	6-76	126,300.00	Pearson, Robert H. III & Mary S.	2-16	107,300.00
Mantra, Patricia E.	3-77	126,400.00	Peitch, Michael G. & Heidi A.	5-1-6	94,650.00
Mantra, Patricia E.	3-111	5,200.00	Pelletier, Betty Trustee	8-5	69,200.00
Mantra, Judy H.	3-105	100,400.00	Pelletier, George H. & Betty R.	6-65	210,900.00
Marceau, Edward J. Jr.	5-11-2	27,900.00	Pelletier, John & Janet	13-4	111,500.00
Marston, Brenda Lewis	5-79	14,900.00	Pellock, Charles J. & Caroline M.	9-29-1	30,100.00
Martin, Geoffrey G. & Mary Susan			Pendleton, Daniel E. & Rebecca S.	3-116-2	31,600.00
Falken-Martin	9-36	106,500.00	Pendleton, Jeremy S. & Sylvia	3-114	137,800.00
Martin, Timothy & Rebecca R.	5-52	16,000.00	Pendleton, Jeremy L. & Sylvia A.	3-113	123,950.00
Martin, Wayne A. & Melissa J.	3-33-4	111,000.00	Pendleton, John & Evelyn	5-285-1-1	115,700.00
Mason, Linda M.	12-21	6,900.00	Perkins, Arthur W.	5-141-1	24,800.00
Masse, Ronald R. & Rachel R.	9-19-2	21,300.00	Perkins, Raymond K. Jr. & Karen B.	5-1-4-2	112,900.00
Mathew, Denise P.	6-52-3	90,300.00	Perkins, Raymond K. Jr.	5-1-4-3	45,900.00
McCarthy, Charles & Pauline	5-84	52,500.00	Perrault, Peter T. & Joyce E.	6-2182-1-1	82,800.00
McCarthy, Gerald P.	3-35-1	195,200.00	Perron, Solvieg U.	3-78	90,300.00
McComiskey, Robert L. & Eleanor G.	5-15-3	23,600.00	Perron, Douglas J. Sr. & Kathryn L.	11-2	97,900.00
McComiskey, Stephen P.	7-9	111,400.00	Perrone, Diane L.	4-65	38,100.00
McDonough, Daniel P. & Carolyn S.	7-10	104,600.00	Perrone, Diane L.	6-19	1,400.00
McFall, Diane M.	3-24-2	111,000.00	Peterson, Gregg J.	8-43	32,300.00
McGee, Wanda, Barnard, Keith & Wesley Trustees	4-14	111,700.00	Pettingill, Louis E.	3-86	103,400.00
McGure, Michael P.	12-20	20,500.00	Pettingill, Robert A. & Melissa M.	2-4	96,000.00
McLane, Susan B.	4-48	73,450.00	Pfister, William & Beverly	5-15-4	128,500.00
McPherson, Edward R. & Lena E.	3-9	7,400.00	Pfister, William A. & Nancy J.	8-44	106,000.00
McPherson, William & Lina E.	3-7	8,800.00	Phelps, Edward J.	5-6	200.00
Melson, Karen	7-16	83,200.00	Phelps, Edward J.	6-71-283	20,300.00
Melanson, Donna L.	12-27	12,400.00	Phelps, Geraldine A.	6-69	108,000.00
Melanson, Lawrence E. & Beverly J.	6-46-6	106,200.00	Phelps, Geraldine A.	6-71-1	20,300.00
			Phillips, Hrs. of Evelyn Foster	4-11	32,900.00

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Phillips, Hrs. of Evelyn Foster	4-37	4,900.00	Rose, Joyce P.	3-120-1	185,900.00
Phillips, Mark C.	4-25	850.00	Rowlensson, Gilbert C. & Lynn M.	3-90	95,800.00
Phillips, Mark & Drayton Jr.	4-5	2,000.00	Roy, Aime J. & Avis V.	6-99	70,800.00
Phillips, Mark & Drayton Jr.	4-12	10,500.00	Roy, Norman E. & Myrtle A.	3-45	85,400.00
Phillips, Mark & Drayton Jr.	5-61	56,250.00	Roy, Robert J. & Isabel M.	3-32	45,900.00
Phillips, Mark & Drayton Jr.	5-62	6,600.00	Royce, Steve & Sakata-Royce, Bonnie	3-58-2	51,800.00
Phillips, Mark & Drayton Jr.	5-62B	500.00	Ruggles, Melville J. & Joan T.	7-438-44	86,700.00
Phillips, Robert V. & Eric S.			Runnells, David	1-38	58,900.00
& Diane P. Blake	6-27	850.00	Russell, Richard E. & Beverly M.	7-1	172,300.00
Phillips, Robert V. & Eric S.			Russell, Richard E. & Beverly M.	7-6	22,900.00
& Diane P. Blake	6-84	8,400.00			
Phillips, Robert V. & Eric S.			St. Cyr, Daniel L. & Janet R.	6-64	103,900.00
& Diane P. Blake	6-92	14,650.00	St. Jacques, Wayne G. & Michele	5-72-1	144,350.00
Phillips, Robert V. & Eric S.			Sally, Douglas & Karen	3-12	122,900.00
& Diane P. Blake	7-5	5,250.00	Samuelson, Laurie A.	5-342-11	9,500.00
Philopoulos, John N.	6-5	58,100.00	Sanborn, Adele V.	5-100	2,102.00
Pierce, Kenneth III & Hughes, Connie	5-32-1	23,000.00	Sanborn, Adele & Roger Trustee	5-62A	204,200.00
Piper, Edwin H.	8-8-18.3	167,350.00	Santolucito, Robert Sr. & Cynthia	4-67	72,350.00
Piper, Edwin H.	8-13	5,550.00	Santos, Joseph & Joan B.	6-17	97,600.00
Piper, Edwin H.	8-16-1	14,550.00	Savoy, Norman E. & Theresa M.	6-46-4	66,300.00
Piper, Edwin H. & Nancy	8-7	50.00	Sawyer, Richard E. & Raymond F.	1-8	10,700.00
Piper, Edwin H. & Nancy	8-2	3,400.00	Sawyer, Richard E. & Raymond F.	3-24-4-3	149,900.00
Piper, Scott A.	8-16-2	144,500.00	Schibbach, Detlef	3-24-4-3	20,100.00
Pitrore, John W. Jr. & Ann C.	3-14	80,300.00	Scott, Florence M.	3-82	
Place, Frederick & Viner, Kimberly	3-24-4-2	98,100.00	Scott, Hubert A. Jr. & Judith A.	3-83	83,400.00
Plumb, James T. & Lynette M.	3-51	66,700.00	Segun, David A. & Diane R.	5-76	12,900.00
Pojani, Deborah L. A.	12-25	7,600.00	Sellar, Karen M.	2-21	135,900.00
Posk, Robert W. Sr. & Mary A.	8-31-1	133,500.00	Shaw, David H. & Janet L.	5-458-47.5	105,600.00
Potter, Doreen & David Potter Sr.	2-36	58,300.00	Shea, Lucille F. Trustee	7-24	10,900.00
Poulot, Rosalind C.	3-11	11,320.00	Shfrin, Jason & Kathy	3-24-4-6	96,350.00
Pratt, Howard E.	13-27	83,600.00	Shlan, Paul M.	2-18	124,350.00
Proctor, Maurice C. Jr.	6-105	28,600.00	Shinners, Nancy	12-12	51,200.00
Proulx, Michael A. & Bryant, Erin C.	5-54-2	75,900.00	Shinsky, Michael & Jelela M.	2-17	4,333.00
Proulx, Michael A. 7 Bryant, Erin C.	5-54-2A	6,100.00	Shoemaker, Jack E. & Billie Sue	3-61	158,000.00
Provencher, Norman T. & Krumsacker			Shoemaker, Jack E. & Sue	6-91	52,200.00
Mary H.	6-101-2	121,500.00	Shoemaker, John C. & Sue	12-5	56,100.00
Public Service Co. of NH	16-1600-0	291,949.00	Shurtliff, John C. & Hedemane	9-32	2,050.00
Purpel, Amy & Kellogg, John B.	6-77	70,450.00	Shurtliff, John C. & Hedemane	9-37	67,000.00
Purpura, Daniel & Sullivan, Anne	2-41	95,800.00	Shurtliff, John C. & Hedemane	9-46	2,100.00
			Shurtliff, John C. & Stephanie J.	9-30	3,000.00
Raney, Bryant G. & Sarah J.	3-24-4-7	89,150.00	Shurtliff, John C. & Hedemane	9-38	94,400.00
Rantala, Judith A.	1-23	4,700.00	Shurtliff, John C. & Hedemane	9-34	200.00
Rantala, Judith A., Trustee	1-468-4-3-2	2,500.00	Shurtliff, John C. & Hedemane	9-35	150.00
Rasmussen, Thomas & Marie A.	1-47	2,300.00	Silver, John K. & Karla L.	3-35-6	79,600.00
Rasmussen, Thomas & Marie A.	2-55	86,700.00	Silver, Leslie A. & Brenda J.	5-46	47,200.00
Reak, Steven J. & Susan L.	5-73	152,100.00	Silver, Sally J.	6-47	143,300.00
Reddish, Dana B. & Carole A.	4-22	94,700.00	Silver, William	3-38	14,000.00
Reed, Allen L. & Nancy R.	5-47-1	84,500.00	Smith, Allen H. Sr. & Joan Maria	3-103	62,500.00
Reed, Barbara	3-109	20,200.00	Smith, Brett & Woodruff, Suzanne	7-32-2	24,000.00
Reylek, Steven M.	2-33	46,900.00	Smith, Erwin W. & Janice B.	7-33	95,700.00
Reynolds, Bion E. Jr.	5-34-4	82,600.00	Smith, Gerard V. & Catherine H.	11-41	127,800.00
Richard, Leon M. & Willard L.			Smith, Gerard V. & Catherine H.	1-44	39,400.00
Robert S. & Willard L. II	7-47	20,800.00	Smith, Lorraine, Dean, & Eugenia	6-51	4,500.00
Richard, Willard	7-47	14,400.00	Smith, Lorraine D., Dean L.		
Richardson, David & Goodrich, Alison	3-75	136,600.00	Leroy C. & Virginia C. Kelley	6-62	2,500.00
Rideout, Nancy	8-46	83,700.00	Smith, Lorraine D., Dean L.		
Riggs, Judith A.	5-72-2	18,800.00	Leroy C., Eugenia V. & Kelley, Virginia G.	6-107	21,400.00
Riggs, Lamar W.	5-11-1	43,600.00	Smith, Robert C. & Barbara	2-14	38,500.00
Riggs, Lamar W. & Judith A.	5-71-1&2	292,700.00	Soberg, Carl H. & Pauline N.	5-74-2	64,800.00
Rigmont, Jeffrey B.	7-17	71,150.00	Soberg, Carl H. & Pauline N.	5-74-1	45,200.00
Ritche, June	9-39	57,250.00	Society For the Protection of		
Ritche, June	9-41	78,350.00	NH Forests	3-1	2,900.00
Ritche, June	9-42	2,750.00	Span, Ronald E. & Rose L.	9-19-6	112,200.00
Rux, Gail A.	6-96-1	46,700.00	Spaulding, Eugene Jr. & Sharon	5-32-4	63,000.00
Roberts, Bruce E.	7-31	53,000.00	Spencer, Charles A. & Deborah A.	5-22-2	56,600.00
Roberts, Bruce E.	7-25	24,500.00	Sprague, Donald J.	3-58-1	117,450.00
Roberts, Gregory & Baudoin, Jessica	3-112	59,100.00	Stafford, Paul M.	6-1138-114	13,800.00
Roberts, James H. III	3-19	19,400.00	Starkey, Frank E. & Melody A.	6-86	56,300.00
Roberts, James H. & Phyllis E.	3-72	115,450.00	Starkey, John S. & Sandra K.	7-35	97,900.00
Roberts, Madeleine L.	5-59	141,400.00	Stebbins, Brian E.	3-64	68,900.00
Roberts, Susan & Donoghue, Paul	3-73	66,800.00	Stevens, Andrew J.	5-54-4	17,000.00
Roberts, Susan & Donoghue, Paul	3-74	82,100.00	Stevens, Judd A. & Judy L.	2-18	86,900.00
Robillard, Peter David	6-10	64,700.00	Stevens, Nathan S.	5-54-5	17,100.00
Roby, Phyllis L.	7-60	15,850.00	Stevens, Sherman E. & Kathleen E.	5-55	83,100.00
Roby, Robert H.	1-10	75,200.00	Stevens, Sherman E. & Kathleen E.	5-54	162,900.00
Roby, Robert H.	4-38	10,600.00	Stevens, Sherman E. & Kathleen E.	5-54-3	6,500.00
Roby, Robert H.	4-46	500.00	Stevens, et al	7-26	850.00
Roby, Robert H.	7-39	8,650.00	Stevens, et al	5-47	1,050.00
Roby, Robert H.	-5-59	1,200.00	Stevens, et al	5-50	6,650.00
Roby, Robert H.	6-29	1,900.00	Stevens, et al	5-70	3,600.00
Roby, Robert H.	8-32	4,700.00	Stewart-Smith David R. Trustee	5-28	170,400.00
Roby, Robert H.	8-34	28,950.00	Stinson-Wilcox, Sarah L.	5-34-1	75,800.00
Roby, Robert H.	8-36	96,750.00	Stone, Lloyd H. III.	2-12	57,500.00
Roby, Robert H.	9-45	10,250.00	Sullivan, Kevin M. & Debra M.	1-30	79,200.00
Roby, Robert H.	4-45	11,100.00	Sweeney, Phyllis A.	6-2	9,800.00
Roby, Roger E. & Shirley A.	4-80	12,800.00			
Rocheford, Paul A. Linda J.	3-123	88,950.00	Tanner, Andy J. & Marjorie J.	8-15	52,800.00
Rockefeller, Abby A.	5-37	7,450.00	Taylor, Joshua E.	4-17	4,900.00
Rockefeller, Abby A.	7-40	27,150.00	Taylor, Joshua E.	7-32-1	5,850.00
Rockefeller, Abby A.	8-11	246,050.00	Taylor, Kenneth O., Jr., Cangano	4-23	160,800.00
Rockefeller, Abby A.	8-23-3	4,600.00	Anne & Taylor, Bruce A.	9-47	300.00
Rockefeller, Abby A.	8-23-1	6,150.00	TDS Telecom	3-78	3,100.00
Rockefeller, Abby A.	9-44	13,050.00	Telia, Edward J. & Linda A.	4-43	61,900.00
Rockefeller, Abby A.	8-3-2	49,300.00	Thayer, Grag J.	5-29	69,600.00
Rockefeller, Abby A.	9-43-2	78,300.00	Thibault, L. Benoit	6-32	162,600.00
Rockefeller, Abby A.	5-35-1, 2, 3&36	8,300.00	Thibault, L. Benoit	6-115	21,900.00
Rockefeller, Abby A.	8-1-2	192,150.00	Thibault, L. Benoit	6-29	8,900.00
Rockefeller, Abby A.	6-104	6,350.00	Thiburn, Jon C. Trustee	9-26	2,200.00
Rockefeller, Abby & Halprin, Lee	5-35-4	6,000.00	Thurber, Leland J., Jr.	4-52	90,100.00
Rockefeller, Abby & Halprin, Lee	5-35-5	11,400.00	Thurston, Frank E. Jr. & Lois H.	7-36	96,750.00
Rockefeller, Abby & Halprin, Lee	5-35-6	6,900.00	Tabbets, Joseph & Lisa	3-24-4-8	106,550.00
Rockefeller, Abby & Halprin, Lee	12-18	6,100.00	Tiley, Merrill F.	2-24	25,300.00
Rockefeller, Abby & Halprin, Lee	12-19	8,900.00	Tiss, Paul R.	9-3	7,550.00
Rockefeller, Benjamin C. Estate of	7-57	1,500.00	Tiss, Paul R.	9-4	1,300.00
Rogers, Vincent	4-53	58,800.00	Trator, Robert	11-28	24,500.00
Roffe, Isabel A.	5-90	92,700.00	Tripp, Joan, Holly, Maria & Corey	6-22	65,400.00
Roman, Susan C.	4-42	249,750.00	Twombly, John A.	6-28	17,100.00
Roman, Susan C.	4-73	7,700.00			
Rose, Charles J. Jr.	5-80	58,700.00			
Rose, Charlotte F.	9-7	3,650.00			
Rose, Christopher R.	8-35	70,500.00			
Rose, Christopher R.	8-35-1	52,600.00	Van De Parre, Dennis & Rebecca	3-24-3	109,400.00

1997 Property Taxpayers

Van Loan, Nancy Newell	6-3-1	42,200.00	Wheeler, Donald Jr. & Elizabeth	13-26	100,400.00
Van Loan, Nancy Newell	9-43-3	140,750.00	Wheeler, Emery B. & Yvonne L.	13-8	125,250.00
Vanni, Robert J. & Alma	12-26	8,400.00	Wheeler, Michelle W.	13-7	105,400.00
Victor, David & Judith, Trustees	5-63-1	4,650.00	Whitcomb, Louie & Hall, Edw'n	4-62	78,700.00
Victor, Isabel G., Rev. Trust	4-8	27,800.00	Whitcomb, Paul & Patricia	6-9-3	98,600.00
Victor, Isabel G., Royall III & David, Trustees Bostel	5-63-4	304,050.00	White, Gerald R.	7-53	69,100.00
Victor, Royall III & Wendy Trustees	5-63-2	2,150.00	Whitford, Clarence & Jeannette Trust	4-24	61,200.00
Victor, Royall III, David	5-63-5	103,200.00	Whitney, William F. & Robin E.	5-16	80,700.00
Adelle, Isabel Trusts			Willing, Charles G., Jr.	7-14	102,700.00
Walter, Edwin C. & Anne L.	3-33-2	150,254.00	Wilshire, Michael R. & Laune	9-22-1	116,550
Walker, James R. Jr. & Kathleen M.	3-54	26,600.00	Winslow, David C.	8-30	5,650.00
Walton Corporation	6-23	8,500.00	Winslow, David C.	8-31	1,700.00
Walsh, Elmer B. & Runcy, Elmor	5-15-2	176,300.00	Woodman, Timothy	6-53	20,100.00
Watkins, Gary L.	6-80	32,000.00	Wunderlich, George	5-25	5,900.00
Webster Congregational Church	3-104	91,400.00	Wyman, Edwin C. & Lucy M.	12-4	34,600.00
Westerlin, Harvey M.	6-48	155,400.00			
Welch, Gordon L. & Mary L.	3-95	119,600.00	Young, Dorothea & Fified, Kathleen & William	1-26	6,400.00
Welch, Mary L. & Gordon	5-56	104,400.00	Young, Dorothea G.	1-27-1	100,200.00
Welcome, John W. & Pamela A.	11-12	87,300.00	Young, Elwyn W. & Catherine J.	6-10-5	72,400.00
Wescott, Paul C. & Mary R.	8-33	61,800.00			

1997 Pillsbury Lake Taxpayers

Abbott, Stephen & Tilton, Betty	10-5-151	55,300.00	Copley, Douglas R. & Joan D.	10-2-27	70,100.00
Abdulnour, Judith & Peter	10-6-48	6,400.00	Cornel, Bernard L.	10-3-18	94,900.00
Accardi, Carl A. & Roberta G.	10-4-42	5,800.00	Coulter-Hoag, Susan	10-6-54555	83,400.00
Adams, Patricia & Warren, Nancy	10-2-51	96,300.00	Crawford, Cecil R. & Chrsty C	10-5-75	1,600.00
Advertising Agency Assoc. Inc.	10-3-1	11,700.00	Culla, Thomas L.	10-1-84	3,700.00
Alexander, Sandra	10-4-77 & 78	83,300.00	Cullen, Francis J.	10-4-153A	3,800.00
Alexander, Sandra	10-4-75 & 76	95,000.00	Curran, David & Joanne	10-4-31	8,300.00
Alley, George V. & Manon T.	10-4-103&104	84,400.00			
Anderson, Ora L.	10-2-30	8,700.00 *	Dagneault, Paul E. & Paul S.	10-6-96	4,200.00
Androsca, Michael J. & Debra L.	10-4-64	61,200.00	Darr, Kenneth	10-5-181	4,800.00
Armenian Missionary Assoc. of America	10-5-818&2	1,400.00	Davidson, Arnold M. & Max J.	10-1-141	6,400.00
Arpno, Americo & Constance	10-5-122&123	1,800.00	Davidson, Arnold M. & Max J.	10-1-142	6,400.00
Atkinson, Matthew M.	10-2-25	66,100.00	Davidson, Max J. & Sasha F.	10-6-68	4,400.00
August, Joseph & Marie	10-5-144&145	7,700.00	Decosta, Gilbert J. & Cheryl A.	10-5-37	5,500.00
			Decroisau, Michael, Eugene & Sally	10-1-06A9	100,700.00
Bacheider, Stephen & Georgette	10-2-28	83,400.00	Del Greco, Marie S.	10-2-11 & 12	81,800.00
Bagdigan, Kevin A.	10-6-69	4,200.00	Depaula, Lawrence C.	10-5-26A&28A	99,100.00
Bakeland, Leif K.	10-4-144	3,800.00	Descoteaux, Raymond	10-4-123	4,700.00
Bamberg, Mary M.	10-6-71	5,800.00	Desmond, Helen	10-4-120	6,400.00
Barbeau, Roger & Carol	10-4-114&115	11,700.00	DeWeerd, Herman	10-5-6&6&67	3,600.00
Barlett, Richard M. & Bonny M.	10-1-63	74,500.00	DiCicco, Joseph J. & Knsten	10-5-32	66,500.00
Barlett, Richard M. & Bonny M.	10-1-49	3,200.00	DiFrancisco, Anthony & Wood, Deborah L.	10-5-104	4,800.00
Bennett, Richard M.	10-5-127	41,750.00	Di Fronzo, Ralph	10-3-9	74,900.00
Benson, Eric A. & Anne M.	10-1-144	6,500.00	DiHorne, Alexandra	10-4-99	95,700.00
Benson, Susan J.	10-2-22&23	10,200.00	Dion, David & Paula	10-5-120	5,100.00
Berry, Evelyn M.	10-1-113	6,300.00	DiPietro, Gabriele & Mary	10-1-114	4,400.00
Berry, Paul E. & Carleton W. Jr.	10-4-106	10,100.00	Donahue, William L. Sr.	10-5-14	7,300.00
Berube, Wayne George	10-4-125	4,100.00	Donovan, A. T.	10-5-108	4,700.00
Bielawski, Emil	10-6-6&7	1,600.00	D'Oriano, Theodore	10-5-59&60	3,400.00
Blanchette, Jeannette V.	10-2-9	80,300.00	Driscoll, Paul Joseph	10-4-134	4,500.00
Blanton, Dwight & Marie	10-4-154&155	5,200.00	Driscoll, Paul Joseph	10-4-135	4,400.00
Bonack-Davis, Brenda & Davis, Laurin	10-1-117&A	3,600.00	Dufour, Robert Jr. & Debbie	10-2-45	110,800.00
Borek, Michael P. & Jane M.	10-2-42&43A	127,300.00	Durkin, Roger & Gladys Lee	10-1-16A&15	81,000.00
Borowski, John W. & Michele V.	10-2-18&19&20	4,800.00			
Borphy, Richard	10-1-79	3,500.00	Earle, John H.	10-5-62	2,600.00
Bouchard, Glen G. & Judy C.	10-5-165	71,100.00	Edmunds, Robert L. & Rae	10-2-38	75,300.00
Bouchard, Glen G. & Judy C.	10-5-164	5,100.00	Elbridge, Walter & Dorothy	10-4-29	7,200.00
Boudreau, William P.	10-4-43	5,200.00	Emerson, G. Dale & Janet N.	10-6-77&78	60,100.00
Bourassa, James A. & Goldie	10-1-81&A	45,100.00	Emery, Richard R. & Mary Rose G.	10-1-112	45,950.00
Bourassa, James A. & Goldie R. & Billings, Stephen & BG	10-1-82	4,900.00	Encinson, Robert & Josephine	10-4-83	6,500.00
Brazis, William II	10-1-143	6,400.00	Estep, Lynn R., Sr. & Sandra L.	10-2-35	65,400.00
Brian, Jeanne C.	10-4-148	3,800.00			
Brody, Dennis	10-6-21	700.00	Fairfield Teachers Agency Inc.	10-1-46	7,200.00
Brogi, Allan & Carson, Carolyn	10-4-39&40&41&B	16,400.00	Fava, Anthony, Evelyn & Anthony Jr.	10-5-125&126	54,100.00
Brown, Chester A.	10-6-64	3,800.00	Feeney, Thomas & Catherine	10-1-14	6,600.00
Brown, Edward C. Jr. & E. Jean	10-4-67	9,600.00	Fenerman, Max	10-4-147	3,800.00
Brown, Richard F. & Barbara L.	10-2-5	68,500.00	Fenerman, Max	10-4-146	3,800.00
Buck, Ernest A. & Jennifer L.	10-2-15&16	103,200.00	Ferrera, Liana	10-2-33&34	75,500.00
Buck, Shirley	10-6-92	6,300.00	Ferrero, Charles R.	10-1-48	8,000.00
Buck, Shirley	10-6-93	6,250.00	Fenulo, Michael	10-2-17	5,400.00
Burgess, Wayne E. & Theresa A.	10-4-89	61,000.00	Fidelity Guarantee Mortgage Corp.	10-1-139	5,100.00
Burke, Paul & Marlene	10-5-107	4,650.00	Fisher, Stephen Todd	10-5-119	5,100.00
Buquetti, Antonio & Barbara	10-5-190	3,800.00	Fitzmeyer, Paul M. & Kathleen M.	10-1-56&B	2,200.00
Byrne, Elaine	10-5-147	5,900.00	Fleming, Frederick S. & Cynthia	10-2-1	1,900.00
			Fleming, Frederick S. & Cynthia	10-4-57&58	10,800.00
			Fleming, Frederick S., Jr.	10-3-14&15	83,700.00
			Forst, Donald	10-4-139	4,700.00
Cahoon, Richard M.	10-5-171&172	7,600.00	Fortie, Michael F.	10-6-52&53	9,850.00
Campbell, Daniel C. & Ruth A.	10-1-137	5,900.00	French, Harold F. & Laura J.	10-5-20	38,600.00
Campbell, Daniel C. & Ruth A.	10-6-9	1,400.00	French, Laurence & Nancy	10-4-116	69,200.00
Campbell, Daniel C. & Ruth A.	10-6-73&74	7,100.00			
Campbell, James & Lorraine	10-4-145	3,800.00	Gabriele, A. Gabe D M D	10-4-72A	11,100.00
Canzano, Emile T. & Carol E.	10-4-29	2,300.00	Gagnon, Rachel E.	10-4-91&92	19,800.00
Carpenter, Maurice M. & Karen M.	10-5-44&45	69,850.00	Gagnon, Rachel E.	10-4-140	4,800.00
Castucci, Eileen M.	10-5-131	5,200.00	Gallani, Richard & Edith	10-4-132	4,700.00
Chaghatzian, Knioe	10-5-57 & 58	2,400.00	Gauthier, Richard S. III	10-5-85&86	1,800.00
Chapman, John C.	10-1-85&86/7	6,000.00	Gauthier, Richard A. & Lesley	10-6-70	75,850.00
Cheseman, Mark W. & Jane E.	10-2-53&A	87,600.00	Geer, Denise & Nessay	10-2-49	10,600.00
Cheseman, Mark W. & Jane E.	10-5-2	4,200.00	Ginly, Christopher & Blake, Beth	10-4-54&6-5	88,550.00
Chenail, Alan P. & Lillian M.	10-6-4	1,200.00	Giordano, Philip J. & Linda J.	10-4-33&A	100,300.00
Cheney, Chester	10-6-33&34	1,700.00	Glendon, Robert J. & Yvonne M.	10-2-7&8	78,000.00
Chruma, Albert B. Dons	10-4-29	6,400.00	Goddard, Richard	10-5-21	7,700.00
Ciley, Eric & Ellen	10-5-105	54,200.00	Goodnow, Fried C.	10-5-16	58,000.00
Ciley, Eric & Ellen	10-5-106	4,800.00	Goodnow, Fred	10-5-17	7,100.00
Crisso, Rita C.	10-4-14	7,700.00	Goyette, Mary	10-5-10	7,300.00
Crisso, Rita C.	10-4-15	57,200.00	Grammon, Ronald G.	10-4-94	60,800.00
Crocaschi, Charles	10-4-122	4,900.00	Graene, Paul S. & Waldman, James D.	10-1-66&67	8,400.00
Cole, Barry T.	10-4-126	5,900.00	Gross, Edward A.	10-5-14	1,400.00
Connell, Jean	10-4-149	4,000.00	Gross, Edward A.	10-6-15&16	1,800.00
Connors, John G.	10-5-23	1,600.00	Grover, Joseph J., Jr. & Constance	10-5-15	69,100.00
Connors, John G.	10-5-141	5,100.00			

1997 Pillsbury Lake Taxpayers

Hackel, Allen	10-3-2	10,200.00	McKinnon, Roger K. & Pauline A	10-4-70A	10,900.00
Hackel, Allen	10-4-63	7,700.00	McLean, Kenneth & Gloria	10-4-79	9,900.00
Hackel, Allen	10-6-31832	2,000.00	Meador, Dwight L.	10-1-58	1,600.00
Ham, Clinton A. & Lisa A	10539405152	83,300.00	Medas, Gail & Madores, Susan	10-5-53	1,300.00
Hammel, Wayne E. Jr. & Susan C	10-4-3	50,700.00	Mederros, Gil & Alyce	10-1-145	6,500.00
Hanscom, Merrill & Nora Estate of	101-1-098110	8,800.00	Mercuro, Demetrio A.	10-5-77	4,300.00
Harby, Patricia	10-1-59460	2,300.00	Miller, Burdette	10-5-134	5,100.00
Haslam, James David	10-1-54	1,600.00	Miner, Wayne & Kenston, Debra	10-1-106	54,200.00
Hatch, Leonard Jr. & Carol	10-5-168	5,600.00	Miner, Wayne & Kenston, Debra	10-1-105	7,600.00
Hayes, Stephen & Judi	10-1-57	7,300.00	Minton, David E	10-5-41	5,200.00
Haynes, William III	10-1-118&119	85,350.00	Mollica, Robert & Dons Trust	10-6-43	2,100.00
Hays, Seymour T. III & Rebecca A	10-4-4	8,000.00	Monagle, Jean E. & Joseph L	10-4-142	3,800.00
Hays, Kelly E.	10-2-182	137,000.00	Moore, Francis C. Trustee	10-4-37838	54,500.00
Herbert, Paul & Theresa	10-4-32	68,800.00	Moore, Paul & Mary Ellen	10-2-29	9,700.00
Hill, Diane	10-5-109	5,200.00	Moore, William M. & Anne Marie	10-5-128129	99,600.00
Hill, Mary A	10-5-176	68,700.00	Moran, Theodore	10-5-138	5,100.00
Hoffman, Eleanor L.	10-1-97	6,300.00	Morgan, Richard A. & Blanche L	10-4-86867	18,500.00
Hofmann, Alan S	10-4-128113	80,800.00	Morris, Kathryn P. & Jerrold K	10-6-61862	7,300.00
Hofmann, Alan	10-1-15	52,200.00	Murphy, William & Arlene	10-5-84	1,400.00
Horton, Philip E. & Jacqueline M	10-2-6	12,200.00	Muzzey, Mark G	10-6-40	3,300.00
Horton, Philip E. & Jacqueline M	10-5-114	2,600.00	Muzzey, Scott A. & Wanda L	10-4-62	52,200.00
Howe, Gary S.	10-5-115&116	3,600.00			
Hudson, Peter	10-1-80	4,600.00			
Hucks, Donald & Maura	10-4-27	65,400.00	Nadcau, Richard W. & Sharon	10-6-24	2,800.00
Humphreys, Bruce	10-5-87	1,200.00	Nannini, Enzo & Anne	10-5-184	6,600.00
Hunt, Richard E. & Sharon T.	10-4-16	6,400.00	Neve, Rudolph A. & Josephine	10-5-18	7,000.00
Hurlbut, Robert & Kulacz, Kimberly	10-1-184B	84,900.00	Neveras, Joseph Sr. & Frances	10-5-50	700.00
Hyland, John L. & Bonnie T.	10-4-34	86,000.00	Neveras, Joseph Sr. & Frances	10-5-71872	1,200.00
	10-3-4	69,900.00	Neveras, Joseph Jr. & Linda	10-5-50	700.00
			Neveras, Joseph Jr. & Linda	10-5-71872	1,200.00
Iadonisi, Henry	10-5-178	5,200.00	Nicholazzo, Antonio &		
Incretoli, Emidio & Marie	10-5-92893	7,400.00	Tocci, Elliott	10-5-61	4,900.00
Investors United Development Corp	10-6-88	4,500.00	Nozawa, Yasushi & Ann	10-2-26	9,500.00
Jackson, Dale T. & Maureen M	10-4-9	4,600.00	Ober, Richard & Harvey, Elizabeth	10-3-3	71,900.00
Jackson, Maureen M	10-4-10AB	5,700.00	Oberle, Ronald R	10-5-1	5,600.00
Jacobson, William	10-6-90	1,500.00	Oberle, Ronald R	10-5-157A	6,300.00
Jannis, Rosemary F.	10-4-117	4,800.00	O'Brien, Barbara K	10-4-159	49,000.00
Joquin, Barbara E. & Frederick N	10-1-96	61,900.00	O'Brien, Barbara K	10-4-158	3,800.00
Johnson, J. Donald	10-6-67	4,400.00	O'Brien, Barbara K	10-4-160	3,800.00
			Olsky, Stanley & Virginia	10-6-262728	2,900.00
Karl, Theodore & Riedel, Ernest	10-6-58	6,400.00	Olson, Duane & Susan	10-5-143	5,100.00
Kelley, Alvin & Mary	10-5-113	2,600.00	Oppedisano, Pasquale & Elizabeth	10-3-95	3,000.00
Kelley, James P.	10-1-58869	8,400.00	Oppedisano, Pasquale & Elizabeth	10-5-155&156	8,900.00
Kendragan, James & Eleanor	10-1-92	1,400.00	Oppedisano, Pasquale & Elizabeth	10-5-167	6,400.00
Kenefick, James & Judy	10-4-7	49,800.00	Ordway, Stephen B. & Susan M	10-5-23	84,200.00
Kennedy, Richard E.	10-2-47	129,700.00	Orphanos, John & Vicki	10-5-42	5,100.00
Kennedy, Richard E. Irrev. Trust	10-2-48	117,800.00			
Kenney, Julia, Malcolm & Richard	10-4-1008101	81,500.00	Perry, Jeffrey K	10-4-93	68,000.00
Korn, Mark J.	10-1-19	5,700.00	Peterson, April D	10-4-80681	51,400.00
Krupnik, Larry & Donna B	10-2-24	74,000.00	Pfeiffer, George F.	10-6-19820	1,200.00
			Pillsbury Lake Management Inc.	10-182	88,800.00
			Pisani, Antonietta	10-4-26	6,500.00
Labombard, David & Sharon	10-5-124	74,650.00	Poirier, Lawrence & Irene	10-4-137&138	6,700.00
Lally, Richard A. & Mary A	10-6-45847	10,050.00	Polucci, Marie	10-4-33	2,900.00
Lalumiere, Richard C.	10-1-111213	79,900.00	Polucci, Marie	10-5-94	7,500.00
Lapio, Dominic & Zizza, Maria	10-4-110	93,100.00	Pomeroy, John & Rita	10-5-154	6,700.00
Lard, John L. & Barbara J	10-4-87898	22,800.00	Poquette, John F	10-6-79880	87,000.00
Lavoie, Joan	10-1-122	43,100.00	Porter, Robert Eaton	10-3-10	79,000.00
Lawless, Walter & Marjorie	10-4-25	1,800.00	Prewitt, Laura Lois & Jon C	10-6-40-50-51	112,500.00
Leathers, Carlton J. & Joan L	10-1-788	63,100.00	Pustizzi, Joseph	10-4-88	12,300.00
Leblanc, Edward P. & Harriet D	10-3-6	78,300.00			
Leblanc, Roger & Lorraine	10-4-111AB	17,000.00	Quebec, Arthur F. & Margaret M	10-6-12	1,400.00
Lemieux, Edward J. Jr.	10-4-118&119	9,900.00	Quebec, Robert P	10-6-13	1,300.00
Lennon, Donna B. & Daniel C. Sr	10-4-84	89,700.00			
Levesque, Romeo & Rita	10-4-141	4,800.00	Radcliffe, George E	10-1-47	38,100.00
Levesque, Romeo & Rita	10-4-157	3,800.00	Raham, Edward	10-5-96897	1,800.00
Liberacki, James	10-5-9	7,300.00	Raham, Edward	10-5-152	6,000.00
Littfield, Walter & Marci	10-1-51852	2,300.00	Randall, William B. & Elizabeth M	10-5-168150	8,500.00
Littfield, Walter & Marci	10-1-111	6,600.00	Rath, Kurt P.	10-1-61862	2,800.00
Lytell, James & Dons	10-5-146	6,300.00	Rauch, Harry	10-4-121	4,900.00
Lytell, Philip S. III	10-1-93	6,300.00	Recupero, Timothy Allen	10-4-13	48,800.00
Lynch, David E. III & Patricia	10-4-150	4,000.00	Recupero, Frank A. & Sebastiana	10-5-153	6,200.00
Lynch, Marcia L. & Peter	10-3-12	9,000.00	Reid, John A. & Darlene D	10-6-81	6,150.00
Lynch, Marcia L. & Peter	10-3-13	8,900.00	Reid, John A. & Darlene D	10-6-86	6,900.00
			Reid, John A. & Darlene D	10-6-83	1,400.00
MacFarland, Robert M. & Loretta J	10-2-46	75,200.00	Rice, Virginia	10-6-85	4,700.00
Maciel, Brian L.	10-6-66	4,400.00	Rice, Virginia	10-6-17	1,000.00
Maciel, Walter & Lorraine	10-5-22	30,700.00	Rice, Virginia	10-6-42	3,300.00
Maciel, Walter S. & Lorraine C	10-5-30831	7,800.00	Richard, Christine	10-2-31	7,900.00
Maciel, Walter S. Jr.	10-1-55	1,600.00	Richard, Christine	10-3-11	6,400.00
Maciel, Walter S. Jr.	10-1-99	6,300.00	Richards, William L. & Joann L	10-1-50	80,800.00
Maciel, Walter S. Jr.	10-1-100	6,300.00	Riley, John J. & Mary G	10-5-38	5,300.00
Maciel, Walter S. Jr.	10-5-68	1,600.00	Ritovato, Nicholas & Rose	10-1-1A&B&2A	10,700.00
Maciel, Walter S. Jr.	10-5-89	1,600.00	Ritovato, Nicholas & Rose	10-3-5	11,400.00
Maciel, Walter S. Jr.	10-5-83&84	1,800.00	Ritovato, Nicholas & Rose	10-3-8	10,200.00
Maciel, Walter S. Jr.	10-5-89-90	5,700.00	Ritovato, Nicholas & Rose	10-4-182	10,900.00
Maciel, Walter S. Jr.	10-5-91	3,800.00	Ritovato, Nicholas & Rose	10-4-23AB	2,500.00
Maciel, Walter S. Jr.	10-5-137	5,100.00	Ritter, Robert & Arlene	10-4-133	4,800.00
MacLeod, William & Lorraine	10-4-19	40,300.00	Rizzi, Roy & Beverly	10-5-43	5,100.00
MacPherson, John W.	10-6-82	6,150.00	Robinson, Edward & Carol	10-1-72873	6,800.00
MacPherson, John W. &			Rodriguez, Irada	10-6-38	1,100.00
Canzano, Dianna	10-1-70871	7,300.00	Romano, Carlo & Ariene	10-4-30AB	5,000.00
Magee, Joseph D. & Celine R	10-1-7087108	68,300.00	Rooney, James P. & Cynthia M.	10-4-129	72,700.00
Mages, Marion P.	10-4-557	3,800.00	Royce, James P. & Cynthia M	10-4-130&131	9,950.00
Malla, Samuel J.	10-6-72	5,400.00	Royce, Michael	10-2-40&41	96,500.00
Maple Oaks Construction Inc	10-2-32	8,800.00	Rubani, Richard H. & Cynthia J	10-2-4	60,700.00
Marceau, Edward J. Jr.	10-5-132133	7,100.00	Rubani, Richard H.	10-2-3	23,800.00
Marceau, Edward J. Jr.	10-6-35	1,200.00	Russo, George M. & Patricia A	10-1-78	3,500.00
Marceau, Edward J. & Joan L	10-1-103AB	71,700.00			
Marcou, Beverly A. Trustee	10-1-104	7,700.00			
Marcou, Beverly A. Trustee	10-1-116	4,700.00	Sabaits, Adolfo & Alaina	10-1-6	7,900.00
Marino, Dominic & Silvia	10-1-76877	4,800.00	Sanol Antonio	10-5-112	2,500.00
Masciovescho, Joseph M	10-5-12	7,300.00	Savage, Arthur P. Jr. & Marsha J	10-4-36	98,400.00
Masser, Karl & Jean P	10-3-16817	83,300.00	Savage, Arthur P. Jr. & Marsha	10-4-130&131	9,950.00
Matteau, Kenneth L. & Betty Ann	10-4-152A	3,400.00	Sawelle, Murray J.	10-6-10&11	1,800.00
Matthews, Cindy R.	10-1-94855	62,300.00	Schad, Wayne C. & Stella A	10-1-45	6,700.00
Mazzarella, Joseph & Arlene	10-4-51863	5,000.00	Schofield, Thomas II & Kimberly A	10-5-586	77,300.00
Mazzarella, Michael J	10-6-22	3,100.00	Schrauwen, Adriano & Gerda	10-5-139	5,100.00
McClain, Elmer L. & Theresa	10-6128449A	90,500.00	Schrauwen, Adriano & Gerda	10-5-142	5,100.00
McFarland, Ralph P. & Linda A	10-6-65	45,500.00	Schubert, Charles & Veronica	10-5-117	66,300.00
McGarry, Dorothy	10-6-50	4,300.00	Schubert, Charles & Veronica	10-5-118	2,700.00
McGrory, Lola M	10-6-87	4,500.00	Scott, James	10-5-70	1,600.00
			Sculin, Thomas & Pamela	10-4-6	50,800.00

1997 Pillsbury Lake Taxpayers

Segarra, Francis & Martha	10-6-448.45	8,750.00	Tarr, James C. & Judith M	10-2-39	6,300.00
Shea, William J.	10-4-52	2,900.00	Tashjian, Robert & Mary	10-4-30AB	5,000.00
Shenwood, Lloyd M	10-6-94	3,900.00	Thomas, Joseph F. & Eleanor K	10-4-102	79,200.00
Shenwood, Lloyd M	10-6-95	3,800.00	Thompson, Bruce E. & Jocelyn R	10-6-75&75	86,200.00
Shiarsky, Byron H. & Sandra P.	10-2-13&14	103,500.00	Thomson, Harold Sr. & Harold Jr	105-173&174	8,700.00
Shoemaker, Jack E. & Sue	105-160&161	54,500.00	Titus, Paul R	10-4-127	6,200.00
Shridharani, Niranjani	10-5-46-789	12,000.00	Titus, Paul R	10-4-128	5,700.00
Shridharani, Niranjani	10-5-76	4,900.00	Trach, George & Gloria	10-1-86&89	1,700.00
Shridharani, Niranjani	10-6-25	2,800.00	Toomey, John J. & Marie E	10-1-136	6,200.00
Shridharani, Niranjani	10-1-121	6,000.00	Tracy, Dianne M., Trustee	10-5-787980	62,550.00
Shridharani, Niranjani	10-5-148	5,700.00	Tracy, Dianne M., Trustee	10-5-73&74	2,300.00
Shridharani, Niranjani	10-5-191	3,800.00	Trainor, Raymond Sr. & Patricia	10-5-130&192	54,500.00
Shridharani, Niranjani	10-6-39	1,100.00	Tucker, Henry A. Jr. & Kendra L.	10-4-11AB&12	73,500.00
Shridharani, Niranjani	10-6-23	3,000.00			
Shum, Vitus M. H. & Carol A.	10-1-135	5,400.00	Umphress, Lowell E. & Janet	10-4-143	3,800.00
Shum, Vitus M. H. & Carol A.	10-1-140	6,200.00			
Silva, Jeanne B	10-4-136	4,300.00	Vallieres, Joseph R. & Joan C.	10-4-73&74	68,700.00
Simonton, William & Katherine	10-5-169	4,600.00	Van Ling, Charles & Grace	10-5-121	5,200.00
Skinner, Karen	10-1-53	1,900.00	Veroneau, Heidi A.	10-4-109	78,700.00
Small, Thomas & Norma	10-4-156	3,800.00	Vieira, Ernest A.	10-5-111	74,400.00
Smith, Gordon	10-5-13	7,300.00	Vieira, Ernest A.	10-5-110	5,200.00
Smith, Jerry L. & Margaret E.	10-4-5	56,300.00	Violet, Ernest M	10-4-19	6,900.00
Smith, Leslie J. & Patricia C.	10-1-9&10	77,000.00			
Smith, Vernon A.	10-5-11	7,300.00	Waldmann, Arthur J. & Rosenblatt,		
Solander, John	10-1-98	6,300.00	Marvin	10-1-115	4,100.00
Spanos, Nicholas & Pauline	10-5-96&99	1,800.00	Waldmann, Arthur & Rosenblatt,		
Spanos, Pauline & Evangeline	10-5-100/01	1,800.00	Marvin	10-1-83	3,500.00
Spanos, Pauline & Evanthea	10-5-102/03	7,300.00	Waldmann, Arthur & Rosenblatt		
Stefaniak, Edward & Loretta	10-6-63	4,700.00	Marvin	10-5-170	4,600.00
Steg, Richard G.	10-4-85	13,900.00	Ward, John & Veronica	10-1-64	8,100.00
Stegall, Herbert & Therese	10-5-56	1,600.00	Waronka, Joseph M.	10-5-135	2,600.00
Stegall, Herbert & Therese	10-5-88	5,200.00	Waronka, Joseph M. Jr	10-5-136	2,800.00
Stegall, Herbert & Therese	10-6-59&60	6,400.00	Weinfeld, Charles & Gertrude	10-3-7	38,700.00
Stegall, Robert W.	10-5-166	5,300.00	Weinfeld, Charles & Gertrude	10-4-171&856	47,400.00
Steininger, Linda & Douglas	10-2-52	10,100.00	Weld, James E. & Sandra L.	10-4-5	80,500.00
Stewart, Mildred	10-5-25A	6,400.00	Wescott, Lew T. J. & Linda B.	10-1-65	67,300.00
Stewart, Mildred	10-5-159A	5,700.00	West, Ernest M.	10-6-29	1,100.00
Stout, Andrew L. & Wendy A.	10-5-8	66,300.00	Wheeler, John & Carn	10-4-59&60	93,600.00
Strittmatter, Philip & Jo-Ann	10-1-74&75	63,700.00	Wheeler, John & Carn	10-4-61	6,100.00
Strong, Brian J. & Sharon L.	10-5-179&180	86,500.00	Wheeler, John	10-4-22	1,800.00
Sule, Elizabeth	10-4-124	4,200.00	Whitney, Bruce W. & Barbara M.	10-4-90	74,300.00
Sullivan, Daniel M. & Joanne M.	10-6-30	1,100.00	Wolkin, Thomas R. & Lori E.	10-6-56&57	85,950.00
Sullivan, James	10-1-120	4,600.00	Woodman, John E.	10-5-3	5,700.00
Sullivan, Robert F. & Betty A.	10-6-36&37	1,800.00	Woodman, John E.	10-5-4	5,800.00
Sullivan, William J.	10-4-124	3,500.00	Wright, Clifton L. Jr	10-4-107	12,900.00
Sutherland, Gregory & Luanne	10-2-21	3,800.00			
Sutherland, Gregory & Luanne	10-5-162	4,100.00	Yamashiro, George	10-5-175	5,800.00
Sutherland, Gregory & Luanne	10-5-163	4,300.00			
Sutherland, Mark A. & Suzanne J.	10-5-24A	66,900.00	Zito, Joan E.	10-4-82	69,500.00
Svenson, Ellen, Donald & Richard	10-4-95&96	67,800.00			

1998 TOWN OF WEBSTER MEETING SCHEDULE

SELECTMEN'S MEETINGS PLANNING BOARD MEETINGS ZONING BOARD MEETINGS

January 12, 26	January 15	January 13
February 9, 23	February 19	February 10
March 9, 23	March 19	March 17
April 6, 20	April 16	April 14
May 4, 18	May 21	May 12
June 1, 15, 29	June 18	June 9
July 13, 27	July 16	July 14
August 10, 24	August 20	August 11
September 8, 21	September 17	September 15
October 5, 19	October 15	October 13
November 2, 16, 30	November 19	November 10
December 14, 28	December 17	December 8
Meetings Start at 7:00 P.M.	Meetings 7:30 P.M.	Meetings 7:30 P.M.

TOWN OFFICE HOURS

SELECTMEN – 648-2272
Every Other Monday Night, 7:00 P.M.
Schedule on Inside Cover

SELECTMEN'S OFFICE HOURS – 648-2272
Monday, Wednesday & Friday
9:00 A.M. to 12:00 Noon 1:00 P.M. to 4:00 P.M.

TOWN CLERK – 648-2538 Monday & Wednesday
9:00 A.M. to 12:00 Noon 1:00 P.M. to 4:00 P.M.
Every Monday 7:00 P.M. to 9:00 P.M.

TAX COLLECTOR – 746-3892
Wednesday (at home) 7:00 P.M. to 9:00 P.M.

WEBSTER FREE PUBLIC LIBRARY HOURS – 648-2706
Monday and Wednesday 9:00 A.M. – 8:00 P.M.

Summer Hours
Monday 9:00 A.M. – Noon & 6:00 P.M.-8:00 P.M.
Wednesday 9:00 A.M. – 8:00 P.M.

ZONING BOARD OF ADJUSTMENT
Second Tuesday of Each Month – 7:00 P.M. at Town Hall

PLANNING BOARD
Third Thursday of Each Month – 7:30 P.M. at Town Hall

TOWN MEETING SCHEDULE
Polls Open for Voting at Town Hall, March 10, 1998
10:00 A.M. to 7:00 P.M.
Business Meeting at Town Hall – March 14, 1998 at 10:00 A.M.

SCHOOL MEETING SCHEDULE
Merrimack Valley High School Auditorium, March 5, 1998
Polls Open for Voting 6:00 P.M. Business Meeting 7:00 P.M.
S.A.U. #46 Office 753-6561

DUMP HOURS
Monday 8:00 A.M. – 5:00 P.M. Wednesday 8:00 A.M. – 5:00 P.M.
Friday 1:00 P.M. – 5:00 P.M. Saturday 8:00 A.M. – 5:00 P.M.

WEBSTER EMERGENCY NUMBERS
911
911

NON-EMERGENCY
Police Station 648-2200
Fire Station 648-2500